HOUSE BILL No. 4245

(As amended May 30, 2000)

February 10, 1999, Introduced by Reps. Bradstreet, Birkholz, Julian, Caul, Gilbert, Ehardt, Neumann, Shackleton, Van Woerkom, Garcia, Mead, Bovin and Rick Johnson and referred to the Committee on Tax Policy.

A bill to amend 1994 PA 451, entitled "Natural resources and environmental protection act," by amending section 2150 (MCL 324.2150), as amended by 1996 PA 585.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 2150. (1) On December 1 of each year, there shall be
- 2 paid into the treasury of each county in which are located tax
- 3 reverted, recreation, or forest lands under the control and
- 4 supervision of the department, and any other lands held by the
- 5 department, except lands purchased after January 1, 1933 for nat-
- **6** ural resource purposes, a tax of $\frac{$2.50}{$}$ [\$3.00] per acre or major
- 7 portion of an acre, for years before December 1, 1994 and \$2.00
- 8 per acre or major portion of an acre for years after November 30,
- 9 1994 AS THIS AMOUNT IS ADJUSTED ANNUALLY PURSUANT TO
- 10 SECTION 2150A, on all $\frac{1}{1}$ the SUCH lands IN THE COUNTY that $\frac{1}{1}$

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- 1 to ARE HELD BY this state on December 1 in each year. The tax
- 2 imposed under this section shall be in lieu of all other taxes
- 3 now levied against the state land under any existing law. State
- 4 land on which payments in lieu of taxes are made pursuant to sub-
- 5 part 14 are exempt from this subpart. The department of treasury
- 6 shall make a detailed statement of account between the state and
- 7 each county in which the lands are situated, including the
- 8 descriptions of the lands, and render the detailed statement of
- 9 account to the county treasurer of the county. The department of
- 10 treasury shall cause a warrant to be drawn on the state treasurer
- 11 payable for the amount indicated on the detailed statement of
- 12 account to be due to the county. The county treasurer of each
- 13 county shall immediately make up a detailed statement of the
- 14 account between the county and each township, and school
- 15 district, prorating the amount received by the county according
- 16 to the number of acres of the lands located in each LOCAL unit.
- 17 For disbursements made before December 1, 1994, the proration
- 18 shall be 40% to county general fund, 40% to township general
- 19 fund, and 20% to school operating fund. For disbursements made
- 20 after November 30, 1994, the THE proration shall be 50% to the
- 21 county general fund and 50% to the township general fund. The
- 22 county treasurer shall immediately issue his or her warrant to
- 23 each of the units TOWNSHIPS according to the detailed statement
- 24 of account.
- 25 (2) The tax on tax reverted, recreation, forest lands, or
- 26 other lands under the control of the department on which payments
- 27 are made under this subpart shall be paid from the general fund.

HB4245, As Passed House, May 30, 2000

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      Enacting section 1. This amendatory act takes effect
2 January 1, 2000.
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