



Senate Fiscal Agency  
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BILL ANALYSIS

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House Bill 6036 (Substitute S-1 as reported)  
Sponsor: Representative Lorence Wenke  
House Committee: Tax Policy  
Senate Committee: Finance

### **CONTENT**

The bill would amend the General Property Tax Act to exempt from taxes under the Act real property owned by qualified conservation organization that was held for conservation purposes and that was open to all residents of the State for educational and recreational use. This use would include such low-impact, nondestructive activities as hiking, bird watching, cross-country skiing, and snowshoeing.

Under the bill, "qualified conservation organization" would mean a nonprofit charitable institution or a charitable trust that met all of the following conditions:

- It was organized or established, as reflected in its articles of incorporation or trust documents, for the purpose of acquiring, maintaining, and protecting nature sanctuaries, nature preserves, and natural areas that predominantly contained natural habitat for fish, wildlife, and plants.
- It was required under its articles of incorporation, bylaws, or trust documents to hold in perpetuity property acquired for the purpose of maintaining and protecting nature sanctuaries, nature preserves, and natural areas in the State, unless the property was no longer suitable for that purpose or the sale of the property was approved by a majority vote of the members or trustees.
- Its articles of incorporation, bylaws, or trust documents prohibited any officer, shareholder, board member, employee, or trustee or one of their family members from benefiting from the sale of property acquired for maintaining and protecting nature sanctuaries, nature preserves, and natural areas.

MCL 211.7o

Legislative Analyst: J.P. Finet

### **FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Date Completed: 12-3-04

Fiscal Analyst: David Zin