

Legislative Analysis



PROPERTY TAX ACT: PROHIBIT DISCLOSURE OF THOSE BEING AUDITED

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House Bill 4948

Sponsor: Rep. Rebekah Warren

Committee: Commerce

Complete to 10-15-07

A SUMMARY OF HOUSE BILL 4948 AS INTRODUCED 6-19-07

The bill would amend the General Property Tax Act to:

** Specify that the name and address of an individual or business being audited under the act is not subject to disclosure under the Freedom Information Act.

** Prohibit an employee, former employee, authorized representative, or former authorized representative of a local tax collecting unit or of the state government from disclosing the name and address of an individual or business being audited under the act.

** Allow those persons described above to disclose the names of those being audited under the act, or another act administered by the Department of Treasury, if the disclosure is necessary for the proper administration of that act or if required by court order.

(The term "authorized representative" is defined in the bill to mean a person or entity selected by a local tax collecting unit or by the state to perform audits on its behalf.)

MCL 211.154

FISCAL IMPACT:

As written, the bill should not have any state or local fiscal impact.

Legislative Analyst: Chris Couch

Fiscal Analyst: Jim Stansell

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