

Legislative Analysis



PROPERTY TAX ACT: PROHIBIT DISCLOSURE OF THOSE BEING AUDITED

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House Bill 4948 (Substitute H-1)
Sponsor: Rep. Rebekah Warren
Committee: Commerce

Complete to 10-31-07

A SUMMARY OF HOUSE BILL 4948 AS REPORTED FROM COMMITTEE

The bill would amend the General Property Tax Act (MCL 211.154) 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 unless the State Tax Commission enters an order certifying an assessment change for the business or individual.

** 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 unless the State Tax Commission enters an order certifying an assessment change for the business or individual

** 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, or if the State Tax Commission enters an order certifying an assessment change for the business or individual

(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.)

FISCAL IMPACT:

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

POSITIONS:

The Department of Treasury has indicated support for the bill. (10-30-07)

The Michigan Assessors Association indicated support for the concept of the bill. (10-30-07)

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