

# Legislative Analysis

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## **CERTAIN PRIVATE GOLF COURSES TREATED AS QUALIFIED AGRICULTURAL PROPERTY**

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**House Bill 5475**

**Sponsor: Rep. Jud Gilbert, II**

**Committee: Tax Policy**

**Complete to 4-16-12**

### **A SUMMARY OF HOUSE BILL 5475 AS INTRODUCED 3-15-12**

Under Michigan's school financing system, owner-occupied principal residences and qualified agricultural property pay a six-mill state education property tax and are exempt from the 18-mill local school operating property tax that commercial and industrial entities must pay. House Bill 5475 would include in the definition of "qualified agricultural property" any private golf course that is located within five miles of a municipal golf course. The bill is an amendment to the General Property Tax Act.

MCL 211.7dd

### **FISCAL IMPACT:**

The reduction in local school operating tax revenues that would result from treating certain golf courses as qualified agricultural property would have to be replaced out of the School Aid Fund. The number of eligible properties is not known.

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