

Legislative Analysis



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House Bill 6076 as introduced
Sponsor: Rep. Scott VanSingel
Committee: Natural Resources
Complete to 6-7-18

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

House Bill 6076 would amend Part 21 (General Real Estate Powers), Subpart 13 (Tax on Tax Reverted, Recreation, and Forest Lands), of the Natural Resources and Environmental Protection Act (NREPA) to include special assessments under payments in lieu of taxes.

Currently, the Department of Treasury pays into the treasury of each county where tax reverted, recreation, forest, or other lands under the control and supervision of the Department of Natural Resources are located a tax in specified amounts. The act states that those taxes levied are in lieu of all other taxes levied against the state lands under any existing law.

The bill would include special assessments, so that those taxes levied are in lieu of all other taxes *and special assessments* levied against the state lands under any existing law.

MCL 324.2150

FISCAL IMPACT:

House Bill 6076 is unlikely to affect costs or revenues for the Department of Natural Resources. However, the bill would make the necessary statutory adjustment to fully implement House Bill 5889, which would provide for the DNR to pay local governments for special assessments if money has been appropriated for such a purpose. These bills would not directly affect costs or revenues for local governments but would provide them with the opportunity to receive special assessment reimbursements from the state under certain conditions.

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