

# HOUSE BILL No. 6076

May 24, 2018, Introduced by Rep. VanSingel and referred to the Committee on Natural Resources.

A bill to amend 1994 PA 451, entitled "Natural resources and environmental protection act," by amending section 2150 (MCL 324.2150), as amended by 2012 PA 603.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 2150. (1) Except as otherwise provided in subsection (2),  
2 on December 1 of each year the department of treasury shall pay  
3 into the treasury of each county in which are located tax reverted,  
4 recreation, forest, or other lands under the control and  
5 supervision of the department a tax in the following amount:

6           (a) Before December 1, 1994, \$2.50 per acre or major portion  
7 of an acre.

8           (b) After November 30, 1994 and before January 1, 2014, \$2.00  
9 per acre or major portion of an acre.

10           (c) After December 31, 2013 and before January 1, 2015, \$3.00

1 per acre or major portion of an acre.

2 (d) After December 31, 2014, \$4.00 per acre or major portion  
3 of an acre adjusted annually by 5% or the inflation rate, whichever  
4 is less, which shall be distributed as provided in subsection (5).  
5 As used in this subdivision, "inflation rate" means that term as  
6 defined in section 34d of the general property tax act, 1893 PA  
7 206, MCL 211.34d.

8 (2) The tax levied under subsection (1) does not apply to the  
9 following:

10 (a) Lands purchased after January 1, 1933 for natural resource  
11 purposes.

12 (b) State lands on which payments in lieu of taxes are made  
13 pursuant to subpart 14.

14 (3) The tax levied under this section shall be in lieu of all  
15 other taxes **AND SPECIAL ASSESSMENTS** now levied against the state  
16 lands under any existing law.

17 (4) The department of treasury shall make a detailed statement  
18 of account between this state and each county in which lands  
19 subject to the tax levied under this section are situated. The  
20 statement shall include a description of the lands. The department  
21 of treasury shall submit the detailed statement of account to the  
22 county treasurer of the county. The department of treasury shall  
23 cause a warrant to be drawn payable to the county for the amount  
24 indicated on the detailed statement of account.

25 (5) The county treasurer of each county shall immediately make  
26 a detailed statement of account between the county and each  
27 township and school district in the county, distributing the amount

1 received by the county proportionally according to the number of  
2 acres of the lands located in each township and school district.  
3 For disbursements made before December 1, 1994, the distribution  
4 shall be 40% to the county general fund, 40% to the township  
5 general fund, and 20% to the school operating fund. For  
6 disbursements made after November 30, 1994, the distribution shall  
7 be 50% to the county general fund and 50% to the township general  
8 fund. The county treasurer shall immediately issue his or her  
9 warrant to each of the units according to the detailed statement of  
10 account.

11 (6) The tax on tax reverted, recreation, forest lands, or  
12 other lands under the control of the department on which payments  
13 are made under this subpart shall be paid from the general fund.  
14 This state shall make payment in full for the amount indicated in  
15 the statement of account prepared under subsection (4).