

HOUSE BILL NO. 4926

August 22, 2023, Introduced by Rep. Brenda Carter and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 14a (MCL 211.14a), as amended by 2022 PA 240.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 14a. Notwithstanding any provision of this act to the
2 contrary, including any provision to the contrary in section 13(1)
3 or 14(1), ~~for the 2021, 2022, and 2023 tax years only,~~ personal
4 property, including exempt personal property, that is located on
5 tax day in an alternate location ~~due to the COVID-19 pandemic~~ must
6 not be assessed in that alternate location but instead must be

1 assessed in its ordinary location. As used in this section:

2 (a) "Alternate location" means the geographic area of a local
3 tax collecting unit in this state that is not the ordinary location
4 of an item of personal property but is the location to which the
5 property was moved. ~~due to the COVID-19 pandemic.~~

6 (b) "Exempt personal property" means personal property exempt
7 from the collection of taxes under this act, including personal
8 property exempt under sections 7 to 7xx and sections 9 to 9p.

9 (c) "Ordinary location" means the geographic area of a local
10 tax collecting unit in this state where an item of personal
11 property would have been located for its primary use. ~~but for the
12 need to move it to an alternate location due to the COVID-19
13 pandemic.~~ For purposes of this subdivision, evidence of the
14 ordinary location of personal property includes, but is not limited
15 to, ~~either or both of the following:~~

16 ~~(i) A~~ **a** business location of the owner or other person
17 beneficially entitled to the property or in possession of it, as
18 described in section 13(1), where the property ~~usually is~~ **would be**
19 ~~deployed under conditions unaffected by the COVID-19 pandemic.~~ **if**
20 **its user did not work from the alternate location.**

21 ~~(ii) If the property was located in the geographic area of a
22 local tax collecting unit in this state on December 31, 2019, that
23 location.~~

24 (d) "Tax day" means that term as described in section 2(2).