

**SUBSTITUTE FOR  
HOUSE BILL NO. 4336**

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 120 (MCL 211.120), as amended by 2003 PA 140.

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

1           Sec. 120. (1) A person claiming an exemption under section 7cc  
2 shall not do any of the following:

3           (a) Make a false or fraudulent affidavit claiming an exemption  
4 or a false statement on an affidavit claiming an exemption.

5           (b) Aid, abet, or assist another in an attempt to wrongfully  
6 obtain an exemption.

7           (c) Make or permit to be made for himself or herself or for  
8 any other person a false affidavit claiming an exemption or a false  
9 statement on an affidavit claiming an exemption, either in whole or

1 in part.

2 (d) Fail to rescind an exemption after the property subject to  
3 that exemption is no longer a principal residence as defined in  
4 section 7dd.

5 **(E) CLAIM A SUBSTANTIALLY SIMILAR EXEMPTION, DEDUCTION, OR**  
6 **CREDIT ON PROPERTY IN ANOTHER STATE, AS PROHIBITED BY SECTION**  
7 **7CC(3) .**

8 (2) A person who violates a provision of subsection (1) with  
9 the intent to wrongfully obtain or attempt to obtain an exemption  
10 under section 7cc is guilty of a misdemeanor punishable by  
11 imprisonment of not more than 1 year and punishable by a fine of  
12 not more than \$5,000.00 or public service of not more than 1,500  
13 hours, or both.

14 (3) In addition to the penalties provided in subsection (2), a  
15 person who knowingly swears to or verifies an affidavit claiming an  
16 exemption under section 7cc, or an affidavit claiming any exemption  
17 under section 7cc that contains a false or fraudulent statement,  
18 with the intent to aid, abet, or assist in defrauding this state or  
19 a political subdivision of this state, is guilty of perjury, a  
20 misdemeanor punishable by imprisonment of not more than 1 year and  
21 punishable by a fine of not more than \$5,000.00 or public service  
22 of not more than 1,500 hours, or both.

23 (4) A person who does not violate a provision of subsection  
24 (1), but who knowingly violates any other provision of this act  
25 with the intent to defraud this state or a political subdivision of  
26 this state, is guilty of a misdemeanor punishable by a fine of not  
27 more than \$1,000.00 or public service of not more than 500 hours,

1 or both.

2 (5) The attorney general and the prosecuting attorney of each  
3 county of this state have concurrent power to enforce this act.

4 (6) The penalty provisions set forth in subsections (2), (3),  
5 and (4) do not apply to a violation of subsection (1) or any other  
6 provision of this act occurring before December 31, 1995.

7 Enacting section 1. This amendatory act does not take effect  
8 unless Senate Bill No. \_\_\_\_ or House Bill No. \_\_\_\_ (request no.  
9 01865'17) of the 99th Legislature is enacted into law.