
Senate Fiscal Agency
P. O. Box 30036
Lansing, Michigan 48909-7536

SFA**BILL ANALYSIS**

Telephone: (517) 373-5383
Fax: (517) 373-1986
TDD: (517) 373-0543

Senate Bill 1061 (as introduced 3-7-00)
Sponsor: Senator Joanne G. Emmons
Committee: Finance

Date Completed: 3-14-00

CONTENT

The bill would amend the General Property Tax Act to provide that a food or beverage vending machine that was subject to a lease or rental agreement would have to be assessed to the owner of the machine at the location at which the owner was located, and would not be assessable at the machine's location on tax day (December 31). As used in the bill, "food or beverage vending machine" would mean a self-service device offered for public use that, upon insertion of a coin, token, card, key, or paper currency, dispensed unit servings of food or beverages without the necessity of replenishing the device between each vending operation.

Proposed MCL 211.8d

Legislative Analyst: G. Towne

FISCAL IMPACT

The bill would have no State fiscal impact. However, the property tax assessed on food or beverage vending machines would be based on the owner's location instead of the location of the vending machine, which could shift property tax revenue among local units of government.

Fiscal Analyst: R. Ross

S9900\1061sa

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.