



Senate Fiscal Agency
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**BILL ANALYSIS**

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House Bill 5726 (as reported without amendment)

Sponsor: Representative Brian Palmer

House Committee: Tax Policy

Senate Committee: Finance

CONTENT

The bill would amend the State Education Tax Act to provide for the return of taxes erroneously collected or required to be returned pursuant to a bankruptcy proceeding.

Specifically, upon request, the State Treasurer would be required to return to the local tax collecting unit, if it collected the State education tax, or to the school district or intermediate school district, if it collected the tax, an amount erroneously collected or required to be returned by court order in a bankruptcy proceeding filed after December 31, 1999.

MCL 211.905

Legislative Analyst: J.P. Finet

FISCAL IMPACT

The bill would have a negligible fiscal impact on State and local government.

Date Completed: 12-3-04

Fiscal Analyst: David Zin