

HOUSE BILL No. 4204

February 12, 2003, Introduced by Rep. Jamnick and referred to the Committee on Tax Policy.

A bill to amend 1993 PA 331, entitled
"State education tax act,"
by amending sections 3 and 5 (MCL 211.903 and 211.905), as amended
by 2002 PA 244; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3. ~~-(1)-~~ Beginning in 1994, ~~except as otherwise~~
2 ~~provided in subsection (2),~~ there is levied a state education
3 tax on all property not exempt by law from ad valorem property
4 taxes or not subject to a tax under 1905 PA 282, MCL 207.1 to
5 207.21, at a rate of 6 mills.

6 ~~(2) In 2003 only, there is levied a state education tax on~~
7 ~~all property not exempt by law from ad valorem property taxes or~~
8 ~~not subject to a tax under 1905 PA 282, MCL 207.1 to 207.21, at~~
9 ~~the rate of 5 mills.~~

10 Sec. 5. (1) ~~Beginning in 1994 through 2002, the~~ **The** tax

1 levied under this act shall be collected and distributed by the
2 local tax collecting unit under the provisions of the general
3 property tax act at the same time as other taxes levied by the
4 local school district for school operating purposes. However, in
5 each year after 1993 if a local school district is not going to
6 levy a tax in that summer but levied a tax in the summer of 1993,
7 and the local tax collecting unit in which the local school
8 district is located is collecting a tax for any taxing unit in
9 that summer, the local tax collecting unit shall collect within
10 that local school district 1/2 of the tax under this act in that
11 summer. ~~The tax levied under this act that is collected by a~~
12 ~~city shall become a lien against the property on which assessed~~
13 ~~in the same manner and on the same date as city taxes or, if the~~
14 ~~city approves the collection of the tax levied under this act on~~
15 ~~a date other than the date it collects the city taxes, on~~
16 ~~July 1. The tax levied under this act that is collected with the~~
17 ~~city taxes shall be subject to the same penalties, interest, and~~
18 ~~collection charges as city taxes and, except as otherwise~~
19 ~~provided in subsection (3), shall be returned as delinquent to~~
20 ~~the county treasurer in the same manner and with the same~~
21 ~~interest, penalties, and fees as city taxes, except as provided~~
22 ~~in section 89a of the general property tax act, 1993 PA 206, MCL~~
23 ~~211.89a.~~
24 ~~—— (2) Beginning in 2003, the tax levied under this act shall be~~
25 ~~collected under the provisions of the general property tax act in~~
26 ~~a summer levy and shall be distributed as provided in this act.~~
27 ~~Except as otherwise provided in subsection (3) and section 5b,~~

1 ~~the tax levied under this act shall be collected by each city and~~
2 ~~township.~~

3 ~~—— (3) Notwithstanding the provision of a charter of a county~~
4 ~~adopted pursuant to 1966 PA 293, MCL 45.501 to 45.521, or the~~
5 ~~provisions of the charter of a home rule city, to the contrary,~~
6 ~~the city treasurer of a city that does not return delinquent real~~
7 ~~property taxes levied by the city to the county treasurer shall~~
8 ~~return all uncollected delinquent taxes levied under this act to~~
9 ~~the county treasurer as provided by the general property tax act,~~
10 ~~1893 PA 206, MCL 211.1 to 211.157, on the March 1 immediately~~
11 ~~following the year in which the taxes are levied. After the~~
12 ~~delinquent real property taxes are returned to the county~~
13 ~~treasurer for collection under this section, the provisions of~~
14 ~~the general property tax act, 1893 PA 206, MCL 211.1 to 211.157,~~
15 ~~apply for the collection of those taxes and for the issuance of~~
16 ~~notes in anticipation of the collection of the taxes.~~

17 ~~—— (4) Beginning in 2003, if a school district or intermediate~~
18 ~~school district collects taxes in the summer under section 1613~~
19 ~~of the revised school code of 1976, 1976 PA 451, MCL 380.1613,~~
20 ~~the school district or intermediate school district shall collect~~
21 ~~the taxes levied under this act in the summer and shall~~
22 ~~distribute the taxes collected as provided in this act.~~

23 (2) ~~—(5)—~~ The state treasurer shall certify the levy of the
24 tax under this act pursuant to the general property tax act.

25 (3) ~~—(6)—~~ The state treasurer upon receipt shall deposit the
26 collections from the tax into the state treasury to the credit of
27 the state school aid fund.

1 Enacting section 1. Section 5b of the state education tax
2 act, 1993 PA 331, MCL 211.905b, is repealed.

3 Enacting section 2. Section 44d of the general property tax
4 act, 1893 PA 206, MCL 211.44d, is repealed.