

HOUSE BILL No. 6324

July 23, 2008, Introduced by Rep. Leland and referred to the Committee on Transportation.

A bill to amend 1966 PA 134, entitled

"An act to impose a tax upon written instruments which transfer any interest in real property; to provide for the administration of this act; and to provide penalties for violations of this act,"

by amending sections 4 and 9 (MCL 207.504 and 207.509), section 4 as amended by 1980 PA 413.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4. (1) The tax shall be at the rate of 55 cents in a
2 county with a population of less than 2,000,000 and not more than
3 75 cents as authorized by the county board of commissioners in a
4 county with a population of 2,000,000 or more for each \$500.00 or
5 fraction thereof of the total value.

6 (2) A COUNTY, BY RESOLUTION AND WITH A VOTE OF A MAJORITY OF
7 THE ELECTORS IN THE COUNTY VOTING FOR THE TAX, MAY LEVY AN

1 ADDITIONAL TAX UNDER THIS ACT IN THE AMOUNT OF 25 CENTS FOR EACH
2 \$500.00 OR FRACTION OF \$500.00 OF THE TOTAL VALUE. THE BALLOT
3 QUESTION PROPOSING THE AUTHORIZATION OF THE TAX DESCRIBED IN THIS
4 SUBSECTION SHALL STATE, IN ADDITION TO ANY OTHER REQUIREMENTS
5 IMPOSED BY LAW, SPECIFICALLY HOW THE PROCEEDS OF THE TAX SHALL BE
6 DISTRIBUTED.

7 (3) A written instrument subject to the tax imposed by this
8 act shall state on its face the total value of the real property or
9 there shall be attached to the instrument an affidavit declaring
10 the total value of the real property. The form of the affidavit
11 shall be prescribed by the state tax commission. In the case of the
12 sale or transfer of a combination of real and personal property the
13 tax shall be imposed only upon the transfer of the real property,
14 if the values of the real and personal property are stated
15 separately on the face of the instrument or if an affidavit is
16 attached to the instrument setting forth the respective values of
17 the real and personal property.

18 Sec. 9. (1) ~~All~~ EXCEPT AS PROVIDED IN SUBSECTION (2), ALL
19 revenue received under this act shall be deposited in the treasury
20 of the county where the tax is collected to the credit of the
21 general fund.

22 (2) THE ADDITIONAL TAXES LEVIED AND COLLECTED UNDER SECTION
23 4(2) SHALL BE USED ONLY FOR ROAD CONSTRUCTION, PUBLIC
24 TRANSPORTATION, COMMUTER RAIL SERVICE, AND LANDSCAPE ENHANCEMENTS
25 AS DETERMINED BY THE COUNTY.