

# HOUSE BILL NO. 4926

August 22, 2023, Introduced by Rep. Brenda Carter and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 14a (MCL 211.14a), as amended by 2022 PA 240.

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

1       Sec. 14a. Notwithstanding any provision of this act to the  
2 contrary, including any provision to the contrary in section 13(1)  
3 or 14(1), ~~for the 2021, 2022, and 2023 tax years only,~~ personal  
4 property, including exempt personal property, that is located on  
5 tax day in an alternate location ~~due to the COVID-19 pandemic~~ must  
6 not be assessed in that alternate location but instead must be

1 assessed in its ordinary location. As used in this section:

2 (a) "Alternate location" means the geographic area of a local  
3 tax collecting unit in this state that is not the ordinary location  
4 of an item of personal property but is the location to which the  
5 property was moved. ~~due to the COVID-19 pandemic.~~

6 (b) "Exempt personal property" means personal property exempt  
7 from the collection of taxes under this act, including personal  
8 property exempt under sections 7 to 7xx and sections 9 to 9p.

9 (c) "Ordinary location" means the geographic area of a local  
10 tax collecting unit in this state where an item of personal  
11 property would have been located for its primary use. ~~but for the  
12 need to move it to an alternate location due to the COVID-19  
13 pandemic.~~ For purposes of this subdivision, evidence of the  
14 ordinary location of personal property includes, but is not limited  
15 to, ~~either or both of the following:~~

16 ~~(i) A~~ **a** business location of the owner or other person  
17 beneficially entitled to the property or in possession of it, as  
18 described in section 13(1), where the property ~~usually is~~ **would be**  
19 ~~deployed under conditions unaffected by the COVID-19 pandemic.~~ **if**  
20 **its user did not work from the alternate location.**

21 ~~(ii) If the property was located in the geographic area of a  
22 local tax collecting unit in this state on December 31, 2019, that  
23 location.~~

24 (d) "Tax day" means that term as described in section 2(2).