

# HOUSE BILL NO. 6160

November 26, 2024, Introduced by Reps. O'Neal, Brixie, Brenda Carter, Dievendorf, Young, Neeley, Tyrone Carter, Brabec and Hope and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 34f.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           Sec. 34f. (1) A local governmental unit shall not enact or  
2 enforce a local property tax cap on the gross dollar amount of  
3 revenue levied or raised annually if the cap requires an automatic  
4 reduction on a fixed millage rate.

5           (2) If a local governmental unit has a local property tax cap  
6 on the gross dollar amount of revenue levied or raised annually

1 that requires an automatic reduction on a fixed millage rate on or  
2 after the effective date of the amendatory act that added this  
3 section, the local property tax cap is void and unenforceable and  
4 the local governmental unit must not be required to reduce its  
5 millage rate.

6 (3) As used in this section:

7 (a) "Local governmental unit" means a county, city, township,  
8 or village.

9 (b) "Local property tax" means an ad valorem property tax  
10 levied by a local governmental unit and collected under this act.

11 (c) "Local property tax cap" means a fixed limitation on the  
12 gross dollar value of a local property tax levied or raised  
13 annually, imposed by a local governmental unit on its own taxing  
14 authority by charter, ordinance, policy, rule, or otherwise. Local  
15 property tax cap does not include a limitation on a local property  
16 tax imposed by the constitution or other law of this state.