

HOUSE BILL No. 5525

March 29, 2012, Introduced by Reps. MacGregor, Nesbitt, Jacobsen, Forlini, Poleski, Pscholka, Haveman, Haines, Tyler, Kowall, Crawford, Huuki, Farrington, O'Brien, Horn and Olson 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 110.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 110. IF THIS STATE, A COUNTY, OR A LOCAL TAX COLLECTING
2 UNIT CONDUCTS AN AUDIT UNDER THIS ACT OR HIRES ANY OTHER PERSON TO
3 CONDUCT AN AUDIT UNDER THIS ACT, THE AUDIT SHALL NOT BE PERFORMED
4 BY AN AUDITOR ON A CONTINGENT FEE BASIS OR ANY OTHER SIMILAR METHOD
5 THAT MAY IMPAIR AN AUDITOR'S INDEPENDENCE OR THE PERCEPTION OF
6 INDEPENDENCE BY THE PUBLIC.