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ADMINISTRATION FEE FOR INDUSTRIAL FACILITY TAX

House Bill 4606

Sponsor: Rep. Ruth Ann Jamnick

Committee: Commerce

Complete to 7-31-01

A SUMMARY OF HOUSE BILL 4606 AS INTRODUCED 4-17-01

House Bill 4606 would amend Public Act 198 of 1974 (MCL 207.561), which provides for the establishment of plant rehabilitation districts and industrial development districts in local governmental units, to levy an administrative fee to be paid along with the industrial facility tax, as provided in the act. Currently the act levies annually an industrial facility tax upon every owner of a speculative building, new facility, or a replacement facility to which an industrial facility exemption certificate is issued. The tax is payable at the same times, in the same installments, and to the same officer or officers as taxes imposed under the General Property Tax Act (MCL 211.1 et al.). The bill would impose an administrative fee “in the same amount and to the extent an administrative fee is charged, as provided in the General Property Tax Act.” The fee would have to be paid at the same time as the tax, according to the procedures specified for payment of the tax under current law.

House Bill 4606 (7-31-01)

Analyst: J. Caver

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