

# Legislative Analysis

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## **TAX PAYMENTS: POSTMARK SIGNIFIES DATE OF RECEIPT**

Mitchell Bean, Director  
Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

**House Bill 5431 (Substitute H-1)**  
**Sponsor: Rep. Neal Nitz**  
**Committee: Local Government and Urban Policy**

**Complete to 3-15-04**

## **A SUMMARY OF HOUSE BILL 5431 SUBSTITUTE (H-1)**

House Bill 5431 would amend the General Property Tax Act to specify that for the purposes of determining the date of payment under the act, the date of a U. S. postal service postmark would be considered the date of receipt. Currently under the law, the postmark date “may” be considered the date of receipt.

The bill also specifies that a U. S. postal service postmark would not be considered the date of receipt of payment in any of the following circumstances: a) if the payment was for delinquent taxes; and, b) if the date of the postmark was after February 15 for taxes levied in the immediately preceding tax year.

MCL 211.44b

## **FISCAL IMPACT:**

As written, the bill should have no significant state or local fiscal impact.

Legislative Analyst: J. Hunault  
Fiscal Analyst: Jim Stansell

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