

SUBSTITUTE FOR
HOUSE BILL NO. 5431

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 44b (MCL 211.44b), as added by 1994 PA 297.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 44b. (1) ~~For~~ **Except as otherwise provided in this**
2 **section, for** purposes of determining the date payment of the tax
3 is received under this act, the date of a United States postal
4 service postmark ~~may~~ **shall** be considered the date of receipt.
5 ~~However, a~~
6 (2) **A** tax payment shall not be considered received prior to 7
7 calendar days before the date of actual receipt. ~~This section~~
8 ~~does not apply to the payment of the tax prior to the sale~~
9 ~~provided under section 60.~~
10 (3) **A** United States postal service postmark shall not be
11 considered the date of receipt of payment in any of the following

House Bill No. 5431 (H-1) as amended March 24, 2004

1 circumstances:

2 (a) If the payment is for delinquent taxes.

3 (b) If the date of the postmark is after February 15 for

4 taxes levied in the immediately preceding tax year.

[Enacting section 1. This amendatory act takes effect on January 1,
2005.]