

HOUSE BILL No. 4747

May 10, 2005, Introduced by Reps. Lemmons, Jr. and Lemmons, III 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 211.157) by adding section 7jj.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 7JJ. (1) THE PRINCIPAL RESIDENCE OF AN ELIGIBLE SENIOR
2 CITIZEN IS EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT.

3 (2) AS USED IN THIS SECTION:

4 (A) "ELIGIBLE SENIOR CITIZEN" MEANS AN INDIVIDUAL WHO MEETS
5 ALL OF THE FOLLOWING CONDITIONS:

6 (i) HE OR SHE IS 65 YEARS OLD OR OLDER.

7 (ii) HIS OR HER HOUSEHOLD INCOME IN THE IMMEDIATELY PRECEDING
8 CALENDAR YEAR IS \$25,000.00 OR LESS.

1 (B) "HOUSEHOLD INCOME" MEANS THAT TERM AS DEFINED IN SECTION
2 508 OF THE INCOME TAX ACT OF 1967, 1967 PA 281, MCL 206.508.

3 (C) "PRINCIPAL RESIDENCE" MEANS THAT TERM AS DEFINED IN
4 SECTION 7DD.