

**STATE OF MICHIGAN
96TH LEGISLATURE
REGULAR SESSION OF 2012**

Introduced by Rep. Huuki

ENROLLED HOUSE BILL No. 5609

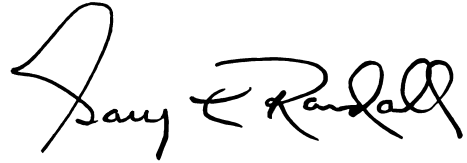
AN ACT to amend 1893 PA 206, entitled "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts," (MCL 211.1 to 211.155) by adding section 78p.

The People of the State of Michigan enact:

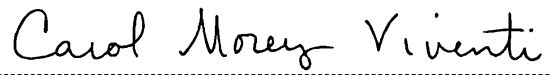
Sec. 78p. (1) Any provision of this act to the contrary notwithstanding, if property for which taxes have been returned as delinquent under section 78a and on which delinquent taxes are due is sold, transferred, or otherwise conveyed to an Indian tribe recognized by the United States, an enrolled member of an Indian tribe recognized by the United States, a tribal corporation that is either incorporated under the tribe's own laws or under federal law, or an unincorporated tribal entity that is owned exclusively by the tribe, its members, or any combination of the tribe and its members and, as a result of that sale, transfer, or conveyance, the property is exempt under federal law from forfeiture, foreclosure, and sale under this act for those delinquent taxes, the taxes that were returned as delinquent and that were due on that property at the time of that sale, transfer, or conveyance are a personal liability of the transferor to whom the delinquent taxes were originally billed.

(2) If taxes returned as delinquent are determined to be a personal liability of the transferor under subsection (1), the transferor is subject to the collection of those delinquent taxes as provided in section 47.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor