

# HOUSE BILL NO. 5133

October 12, 2023, Introduced by Reps. DeSana and Smit 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 211.155) by adding section 7yy.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           Sec. 7yy. For taxes levied after December 31, 2023, property  
2 owned and occupied as a principal residence by a senior citizen is  
3 exempt from the collection of taxes under this act. Property owned  
4 and occupied as a principal residence by a senior citizen exempt  
5 under this section is subject to the specific tax levied under the  
6 senior citizens principal residence specific tax act. As used in

1 this section, "principal residence" and "senior citizen" mean those  
2 terms as defined in the senior citizens principal residence  
3 specific tax act.

4 Enacting section 1. This amendatory act does not take effect  
5 unless Senate Bill No. \_\_\_\_\_ or House Bill No. 5134 (request no.  
6 03249'23) of the 102nd Legislature is enacted into law.