SUBSTITUTE FOR

HOUSE BILL NO. 4799

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:

Sec. 44b. **(1)** ~~For~~ **All of the following apply for** purposes of determining the date payment of the tax is received under this act, ~~the~~ **or the date that any communication or notification from or on behalf of a taxpayer is received under this act:**

(a) The date of a United States ~~postal service~~ **Postal Service or other common carrier's** postmark ~~may~~ **must** be considered the date of receipt ~~. However, a tax payment shall not be considered received prior to 7 calendar days before the date of actual receipt. This section does not apply to the payment of the tax~~

~~prior to the sale provided under section 60.~~**if the postmark date is not less than 5 days prior to an applicable due date and the taxpayer can provide adequate documentation of the validity of the postmark date.**

(b) If a postmark date is later than the postmark date described in subdivision (a) but not later than an applicable due date, the postmark date may be considered the date of receipt.

(c) If authorized electronic payment or electronic communication or notification is accepted, the date of electronic submission must be considered the date of receipt. As used in this subdivision:

(*i*) "Authorized electronic payment" means a payment made on an established electronic platform that is maintained or approved by the local tax collecting unit for the collection of taxes or assessments under this act, including payment by ACH, debit card, or credit card transaction. Authorized electronic payment does not include payment by external banking applications, peer-to-peer platforms, or unverified payment intermediaries.

(*ii*) "ACH" means that term as defined in section 1 of 2002 PA 738, MCL 124.301.

(2) This section applies to the payment of nondelinquent property taxes, assessments, or other amounts shown as payable on a property tax statement, and all related penalties, interest, or fees.