

Act No. 23
Public Acts of 1988
Approved by the Governor
February 18, 1988
Filed with the Secretary of State
February 18, 1988

STATE OF MICHIGAN
84TH LEGISLATURE
REGULAR SESSION OF 1988

Introduced by Reps. Hoekman, Hickner, Brown, Ouwinga, Bandstra, Fitzgerald, Emmons, Bryant, Giese, Randall, Willis Bullard, Weeks, Dutko and Van Regenmorter
Rep. Gnodtke named co-sponsor

ENROLLED HOUSE BILL No. 4341

AN ACT to amend Act No. 206 of the Public Acts of 1893, entitled as amended "An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes thereon, and for the collection of taxes levied; making such taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale 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 therewith; 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 certain acts and parts of acts in anywise contravening any of the provisions of this act," as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, by adding section 7bb.

The People of the State of Michigan enact:

Section 1. Act No. 206 of the Public Acts of 1893, as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, is amended by adding section 7bb to read as follows:

Sec. 7bb. (1) A nursery stock seasonal protection unit, but not the land on which it is located, is exempt from taxation under this act.

(2) As used in this section, "nursery stock seasonal protection unit" means a structure that meets all of the following conditions:

(a) For less than 34 weeks each year, the structure is covered by nonreusable plastic sheeting, shade cloth, or other similar removable material.

(b) The structure is used exclusively for winter protection of fall dug or container grown plants.

(c) The structure does not have a concrete base greater than 10 inches deep or flooring.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.