

Act No. 286
Public Acts of 1990
Approved by the Governor
December 13, 1990
Filed with the Secretary of State
December 14, 1990

**STATE OF MICHIGAN
85TH LEGISLATURE
REGULAR SESSION OF 1990**

Introduced by Reps. DeLange, Stabenow, Martin, Fitzgerald, Kulchitsky, Mathieu, Hoekman, Bender, London, Munsell and Van Singel
Reps. Allen, Bandstra, Bankes, Bennett, Crandall, DeBeaussaert, Dolan, Dunaskiss, Emmons, Gnodtke, Hart, Hertel, Hillegonds, Jaye, Krause, Maynard, Middaugh, Miller, Niederstadt, Ouwinga, Oxender, Pitoniak, Porreca, Profit, Randall, Rocca, Scott, Sparks, Stacey and Strand
named co-sponsors

ENROLLED HOUSE BILL No. 6207

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 9d.

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 9d to read as follows:

Sec. 9d. (1) Computer software is exempt from taxation under this act unless either of the following is true:

(a) The software is incorporated as a permanent component of a computer, machine, piece of equipment, or device, or of real property, and the software is not commonly available separately.

(b) The cost of the software is included as part of the cost of a computer, machine, piece of equipment, or device, or of the cost of real property on the books or records of the taxpayer.

(2) This section shall not be construed to affect the value of a machine, device, piece of equipment, or computer, or the value of real property, or to affect the taxable status of any other property subject to tax under this act.

(3) As used in this section, "computer software" means a set of statements or instructions that when incorporated in a machine-usable medium is capable of causing a machine or device having information processing capabilities to indicate, perform, or achieve a particular function, task, or result.

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.