

Act No. 189  
Public Acts of 1994  
Approved by the Governor  
June 19, 1994  
Filed with the Secretary of State  
June 21, 1994

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1994**

Introduced by Senators Bouchard and Welborn

# **ENROLLED SENATE BILL No. 882**

AN ACT to amend sections 9b 18 24f and 87b of 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 section 24f as added by Act No 145 of the Public Acts of 1993 and section 87b as amended by Act No 264 of the Public Acts of 1984 being sections 211 9b 211 18 211 24f and 211 87b of the Michigan Compiled Laws and to add section 89a

*The People of the State of Michigan enact*

Section 1 Sections 9b 18 24f and 87b of Act No 206 of the Public Acts of 1893 section 24f as added by Act No 145 of the Public Acts of 1993 and section 87b as amended by Act No 264 of the Public Acts of 1984 being sections 211 9b 211 18 211 24f and 211 87b of the Michigan Compiled Laws are amended and section 89a is added to read as follows

Sec 9b (1) All special tools are exempt from taxation

(2) As used in this section special tools means those manufacturing requisites such as dies jigs fixtures molds patterns gauges or other tools as defined by the state tax commission that are held for use and not for sale in the ordinary course of business

This act is ordered to take immediate effect

Secretary of the Senate

Co Clerk of the House of Representatives

Approved

Governor