



# HOUSE BILL No. 5195

October 3, 1995, Introduced by Reps. Hill, Gustafson, Middleton, Rocca, Randall, Hammerstrom, Bullard, Brackenridge, Kaza, McNutt and Llewellyn and referred to the Committee on Tax Policy.

A bill to amend section 12 of Act No. 385 of the Public Acts of 1984, entitled as amended "Technology park development act," as amended by Act No. 364 of the Public Acts of 1994, being section 207.712 of the Michigan Compiled Laws.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1 Section 1. Section 12 of Act No. 385 of the Public Acts of  
2 1984, as amended by Act No. 364 of the Public Acts of 1994, being  
3 section 207.712 of the Michigan Compiled Laws, is amended to read  
4 as follows:

5 Sec. 12. (1) ~~There~~ EXCEPT AS PROVIDED IN SUBSECTION (8),  
6 THERE is levied upon every owner of record and every user or  
7 occupant, if known, of a facility to which a certificate is  
8 issued, a specific tax to be known as a technology park  
9 facilities tax.

1           (2) The amount of the technology park facilities tax in each  
2 year shall be determined by multiplying the state equalized valu-  
3 ation of the facility excluding the land and the inventory per-  
4 sonal property by the sum of 1/2 of the total mills levied as ad  
5 valorem taxes for that year by all taxing units within which the  
6 facility is located other than mills levied by a local or inter-  
7 mediate school district within which the facility is located for  
8 school operating purposes or mills levied under the state educa-  
9 tion tax act, Act No. 331 of the Public Acts of 1993, being  
10 sections 211.901 to 211.906 of the Michigan Compiled Laws, plus  
11 1/2 of the number of mills levied for school operating purposes  
12 in 1993.

13           (3) The technology park facilities tax shall be collected,  
14 disbursed, and assessed in accordance with this act.

15           (4) The technology park facilities tax shall be an annual  
16 tax payable at the same time, in the same manner, and to the same  
17 officer or officers as taxes imposed under the general property  
18 tax act, Act No. 206 of the Public Acts of 1893, being sections  
19 211.1 to 211.157 of the Michigan Compiled Laws, are payable.  
20 Except as otherwise provided in this section, the officer or  
21 officers shall disburse technology park facilities tax payments  
22 received each year to the state, cities, townships, villages,  
23 school districts, counties, community and junior colleges, and  
24 authorities, at the times and in the proportions required by law  
25 for the disbursement of taxes collected under Act No. 206 of the  
26 Public Acts of 1893. To determine the proportion for the  
27 disbursement of taxes under this subsection and for attribution

1 of taxes under subsection (6) for taxes collected pursuant to  
2 technology park facilities exemption certificates issued before  
3 January 1, 1994, the number of mills levied for local school dis-  
4 trict operating purposes to be used in the calculation shall  
5 equal the number of mills for local school district operating  
6 purposes levied in 1993 minus the number of mills levied under  
7 ~~the state education tax act,~~ Act No. 331 of the Public Acts of  
8 1993 ~~, being sections 211.901 to 211.906 of the Michigan~~  
9 ~~Compiled Laws,~~ for the year for which the disbursement is  
10 calculated.

11 (5) Except as provided in subsection (6), all or a portion  
12 of the amount to be disbursed to intermediate school districts  
13 receiving state aid under sections 56, 62, and ~~81(1)~~ 81 of the  
14 state school aid act of 1979, Act No. 94 of the Public Acts of  
15 1979, being sections 388.1656, 388.1662, and 388.1681 of the  
16 Michigan Compiled Laws, as determined on the basis of the tax  
17 rates being utilized to compute the amount of state aid, shall be  
18 paid to the state treasury and credited to the state school aid  
19 fund established by section 11 of article IX of the state consti-  
20 tution of 1963.

21 (6) For technology park facilities taxes levied after 1993  
22 for school operating purposes, the amount to be disbursed to a  
23 local school district shall be paid to the state treasury and  
24 credited to the state school aid fund established by section 11  
25 of article IX of the state constitution of 1963.

1           (7) The officer or officers shall send a copy of the amount  
2 of disbursement made to each unit under this section to the  
3 department on a form provided by the department.

4           (8) A FACILITY LOCATED IN A RENAISSANCE ZONE UNDER THE  
5 MICHIGAN RENAISSANCE ZONE ACT IS EXEMPT FROM THE TECHNOLOGY PARK  
6 FACILITIES TAX LEVIED UNDER THIS ACT TO THE EXTENT AND FOR THE  
7 DURATION PROVIDED PURSUANT TO THE MICHIGAN RENAISSANCE ZONE ACT.