

A bill to amend 1996 PA 376, entitled
"Michigan renaissance zone act,"
by amending section 10 (MCL 125.2690).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 10. (1) An individual who is a resident of a renais-
2 sance zone or a business that is located and conducts business
3 activity within a renaissance zone or a person that owns property
4 located in a renaissance zone ~~that does 1 or more of the~~
5 ~~following~~ is not eligible for the exemption, deduction, or
6 credit listed in section 9(1) or (2) for that taxable year IF 1
7 OR MORE OF THE FOLLOWING APPLY:

8 (a) ~~Is~~ THE RESIDENT, BUSINESS, OR PROPERTY OWNER IS delin-
9 quent under 1 or more of the following:

1 (i) The single business tax act, ~~Act No. 228 of the Public~~
2 ~~Acts of 1975, being sections 208.1 to 208.145 of the Michigan~~
3 ~~Compiled Laws~~ 1975 PA 228, MCL 208.1 TO 208.145.

4 (ii) The income tax act of 1967, ~~Act No. 281 of the Public~~
5 ~~Acts of 1967, being sections 206.1 to 206.532 of the Michigan~~
6 ~~Compiled Laws~~ 1967 PA 281, MCL 206.1 TO 206.532.

7 (iii) The city income tax act, ~~Act No. 284 of the Public~~
8 ~~Acts of 1964, being sections 141.501 to 141.787 of the Michigan~~
9 ~~Compiled Laws~~ 1964 PA 284, MCL 141.501 TO 141.787.

10 (iv) ~~Act No. 198 of the Public Acts of 1974, being sections~~
11 ~~207.551 to 207.572 of the Michigan Compiled Laws~~ 1974 PA 198,
12 MCL 207.551 TO 207.572.

13 (v) The commercial redevelopment act, ~~Act No. 255 of the~~
14 ~~Public Acts of 1978, being sections 207.651 to 207.668 of the~~
15 ~~Michigan Compiled Laws~~ 1978 PA 255, MCL 207.651 TO 207.668.

16 (vi) The enterprise zone act, ~~Act No. 224 of the Public~~
17 ~~Acts of 1985, being section 125.2101 to 125.2123 of the Michigan~~
18 ~~Compiled Laws~~ 1985 PA 224, MCL 125.2101 TO 125.2123.

19 (vii) ~~Act No. 189 of the Public Acts of 1953, being sec-~~
20 ~~tions 211.181 to 211.182 of the Michigan Compiled Laws~~ 1953 PA
21 189, MCL 211.181 TO 211.182.

22 (viii) The technology park development act, ~~Act No. 385 of~~
23 ~~the Public Acts of 1984, being sections 207.701 to 207.718 of the~~
24 ~~Michigan Compiled Laws~~ 1984 PA 385, MCL 207.701 TO 207.718.

25 (ix) Part 511 (commercial forests) of the natural resources
26 and environmental protection act, ~~Act No. 451 of the Public Acts~~

1 of 1994, being section 324.51101 to 324.51120 of the Michigan
2 Compiled Laws— 1994 PA 451, MCL 324.51101 TO 324.51120.

3 (x) The neighborhood enterprise zone act, ~~Act No. 147 of~~
4 ~~the Public Acts of 1992, being sections 207.771 to 207.787 of the~~
5 ~~Michigan Compiled Laws— 1992 PA 147, MCL 207.771 TO 207.787.~~

6 (xi) The city utility users tax act, ~~Act No. 100 of the~~
7 ~~Public Acts of 1990, being sections 141.1151 to 141.1177 of the~~
8 ~~Michigan Compiled Laws— 1990 PA 100, MCL 141.1151 TO 141.1177.~~

9 (xii) Taxes, fees, and special assessments collected under
10 the general property tax act, ~~Act No. 206 of the Public Acts of~~
11 ~~1893, being sections 211.1 to 211.157 of the Michigan Compiled~~
12 ~~Laws— 1893 PA 206, MCL 211.1 TO 211.157.~~

13 (b) For residential rental property in a renaissance zone,
14 the residential rental property is not in substantial compliance
15 with all applicable state and local zoning, building, and housing
16 laws, ordinances, or codes and the residential rental property
17 owner has not filed an affidavit before December 31 in the imme-
18 diately preceding tax year with the local tax collecting unit in
19 which the residential rental property is located as required
20 under section 7ff of ~~Act No. 206 of the Public Acts of 1893,~~
21 ~~being section 211.7ff of the Michigan Compiled Laws—~~ THE GENERAL
22 PROPERTY TAX ACT, 1893 PA 206, MCL 211.7FF.

23 (2) A business located in a qualified local governmental
24 unit that relocates from outside a renaissance zone into a
25 renaissance zone in that same qualified local governmental unit
26 shall not receive the exemptions, deductions, or credits
27 described in section 9 unless the governing body of the qualified

1 local governmental unit in which the renaissance zone is located
2 approves the relocation of the business.

3 (3) If a business relocates more than 25 full-time equiva-
4 lent jobs from 1 or more local governmental units other than a
5 local governmental unit in which a renaissance zone is located to
6 a local governmental unit within a renaissance zone, the business
7 shall notify the Michigan jobs commission and the local govern-
8 mental unit from which the jobs are being relocated of the
9 relocation. The business is not eligible for the exemptions,
10 deductions, or credits listed in section 9(1) and (2) if the
11 local governmental unit from which the jobs are being relocated
12 adopts a resolution objecting to the relocation of the jobs
13 within 60 days after the notification by the business. The busi-
14 ness becomes eligible for the exemptions, deductions, and credits
15 listed in section 9(1) and (2) when the local governmental unit
16 that objected to the relocation rescinds its objection by
17 resolution. A local governmental unit that objects to the relo-
18 cation of jobs shall file a copy of all resolutions of objection
19 and rescission with the department of treasury, Michigan jobs
20 commission, county or local governmental unit that created the
21 renaissance zone into which the jobs are transferred, and the
22 local governmental unit into which the jobs are transferred. As
23 used in this subsection only, "local governmental unit" means a
24 city, village, or township.

25 (4) An individual who is a resident of a renaissance zone is
26 eligible for an exemption, deduction, or credit under section
27 9(1) and (2) until the department of treasury determines that the

1 aggregate state and local tax revenue forgone as a result of all
2 exemptions, deductions, or credits granted under this act to that
3 individual reaches \$10,000,000.00.

4 (5) A CASINO LOCATED AND CONDUCTING BUSINESS ACTIVITY WITHIN
5 A RENAISSANCE ZONE IS NOT ELIGIBLE FOR THE EXEMPTION, DEDUCTION,
6 OR CREDIT LISTED IN SECTION 9(1) OR (2). REAL PROPERTY IN A
7 RENAISSANCE ZONE ON WHICH A CASINO IS OPERATED, PERSONAL PROPERTY
8 OF A CASINO LOCATED IN A RENAISSANCE ZONE, AND ALL PROPERTY ASSO-
9 CIATED OR AFFILIATED WITH THE OPERATION OF A CASINO IS NOT ELIGI-
10 BLE FOR THE EXEMPTION, DEDUCTION, OR CREDIT LISTED IN SECTION
11 9(1) OR (2). AS USED IN THIS SUBSECTION, "CASINO" MEANS A CASINO
12 OR A PARKING LOT, HOTEL, MOTEL, OR RETAIL STORE OWNED OR OPERATED
13 BY A CASINO, AN AFFILIATE, OR AN AFFILIATED COMPANY, REGULATED BY
14 THIS STATE PURSUANT TO THE MICHIGAN GAMING CONTROL AND REVENUE
15 ACT, THE INITIATED LAW OF 1996, MCL 432.201 TO 432.216.