

HOUSE BILL No. 5718

March 31, 1998, Introduced by Reps. Schauer, Profit, Quarles and Kilpatrick and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7o (MCL 211.7o), as amended by 1996 PA 469.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7o. (1) Property owned and occupied by a nonprofit
2 charitable institution while occupied by that nonprofit charita-
3 ble institution solely for the purposes for which it was incorpo-
4 rated is exempt from the collection of taxes AND SPECIAL
5 ASSESSMENTS under this act.

6 (2) Property owned by a nonprofit charitable institution
7 that is leased, loaned, or otherwise made available to another
8 nonprofit charitable institution, a nonprofit hospital, or a non-
9 profit educational institution, occupied by that nonprofit
10 charitable institution, nonprofit hospital, or nonprofit
11 educational institution solely for the purposes for which that

1 nonprofit charitable institution, nonprofit hospital, or
2 nonprofit educational institution was organized and that would be
3 exempt from taxes collected under this act if the property were
4 occupied by the lessor nonprofit charitable institution solely
5 for the purposes for which the lessor charitable nonprofit insti-
6 tution was organized is exempt from the collection of taxes AND
7 SPECIAL ASSESSMENTS under this act.

8 (3) A charitable home of a fraternal or secret society, or a
9 nonprofit corporation whose stock is wholly owned by a religious
10 or fraternal society that owns and operates facilities for the
11 aged and chronically ill and in which the net income from the
12 operation of the corporation does not inure to the benefit of any
13 person other than the residents, is exempt from the collection of
14 taxes AND SPECIAL ASSESSMENTS under this act.