

REPRINT

SUBSTITUTE FOR

SENATE BILL NO. 102

(As Passed the Senate February 25, 1999)

(As amended by the House March 9, 1999)

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 9f (MCL 211.9f), as added by 1998 PA 328.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 9f. (1) The governing body of an eligible local
2 assessing district may adopt a resolution to ~~provide for the~~
3 ~~exemption from taxation~~ EXEMPT FROM THE COLLECTION OF TAXES
4 under this act ~~of~~ all new personal property ~~of~~ OWNED OR
5 LEASED BY an eligible business located in ~~an~~ 1 OR MORE eligible
6 ~~district or~~ districts designated in the resolution. [THE CLERK OF
THE ELIGIBLE LOCAL ASSESSING DISTRICT SHALL NOTIFY IN WRITING THE
ASSESSOR OF THE LOCAL TAX COLLECTING UNIT IN WHICH THE ELIGIBLE
DISTRICT IS LOCATED AND THE LEGISLATIVE BODY OF EACH TAXING UNIT
THAT LEVIES AD VALOREM PROPERTY TAXES IN THE ELIGIBLE LOCAL
ASSESSING DISTRICT IN WHICH THE ELIGIBLE DISTRICT IS LOCATED.
BEFORE ACTING ON THE RESOLUTION, THE GOVERNING BODY OF THE ELIGIBLE
LOCAL ASSESSING DISTRICT SHALL AFFORD THE ASSESSOR AND A
REPRESENTATIVE OF THE AFFECTED TAXING UNITS AN OPPORTUNITY FOR A
HEARING.]
- 7 (2) The exemption under this section ~~shall become~~ IS
8 effective on the December 31 ~~next following~~ IMMEDIATELY
9 SUCCEEDING the ~~approval~~ ADOPTION of the resolution by the
10 governing body of the eligible local assessing district and shall
11 continue in effect for a period specified in the resolution. A

SB 102, As Passed Senate, April 29, 1999

Senate Bill No. 102 (S-4) as amended March 4, 1999 2

1 copy of the resolution shall be filed with the state tax
2 commission. ~~and shall~~ A RESOLUTION IS not ~~become~~ effective
3 unless approved BY THE STATE TAX COMMISSION as provided in sub-
4 section (3).

5 (3) ~~Within~~ NOT MORE THAN 60 days after receipt of a copy
6 of the resolution adopted ~~pursuant to~~ UNDER subsection (1), the
7 state tax commission shall approve or disapprove the resolution.
8 The state treasurer, with the written concurrence of the
9 ~~department of~~ Michigan jobs commission OR, IF EXECUTIVE ORDER
10 NO. 1999-1 GOES INTO EFFECT APRIL 5, 1999, THE PRESIDENT OF THE
11 MICHIGAN STRATEGIC FUND, shall advise the state tax commission as
12 to whether exempting ~~the~~ new personal property of the eligible
13 business is necessary to reduce unemployment, promote economic
14 growth, and increase capital investment in ~~the~~ THIS state.

15 (4) As used in this section:

16 (a) "Eligible business" means, ~~that term as defined in the~~
17 ~~Michigan economic growth authority act, 1995 PA 24, MCL 207.801~~
18 ~~to 207.810~~ EFFECTIVE AUGUST 7, 1998, A BUSINESS ENGAGED [PRIMARILY]
19 IN MANU-
20 FACTURING, MINING, RESEARCH AND DEVELOPMENT, WHOLESALE TRADE, OR
21 OFFICE OPERATIONS. ELIGIBLE BUSINESS DOES NOT INCLUDE A CASINO,
22 RETAIL
23 ESTABLISHMENT, PROFESSIONAL SPORTS STADIUM, OR THAT PORTION OF AN
24 ELIGIBLE BUSINESS USED EXCLUSIVELY FOR RETAIL SALES. AS USED IN
25 THIS SUBDIVISION, "CASINO" MEANS A CASINO REGULATED BY THIS STATE
26 PURSUANT TO THE MICHIGAN GAMING CONTROL AND REVENUE ACT, THE
INITIATED LAW OF 1996, MCL 432.201 TO 432.226, AND ALL PROPERTY
ASSOCIATED OR AFFILIATED WITH THE OPERATION OF A CASINO, INCLUD-
ING, BUT NOT LIMITED TO, A PARKING LOT, HOTEL, MOTEL, OR RETAIL
STORE.

23 (b) "Eligible district" means ~~any~~ 1 OR MORE of the
24 following:

25 (i) An industrial development district as that term is
26 defined in 1974 PA 198, MCL 207.551 to 207.572.

SB 102, As Passed Senate, April 29, 1999

Senate Bill No. 102

3

1 (ii) A renaissance zone as that term is defined in the
2 Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to
3 125.2696.

4 (iii) An enterprise zone as that term is defined in the
5 enterprise zone act, 1985 PA 224, MCL 125.2101 to 125.2123.

6 (iv) A brownfield redevelopment zone as that term is defined
7 in the brownfield redevelopment financing act, 1996 PA 381,
8 MCL 125.2651 to 125.2672.

9 (v) An empowerment zone designated under subchapter U of
10 chapter 1 of the internal revenue code of 1986, 26 U.S.C. 1391 to
11 1397C AND 1397E TO 1397F.

12 (vi) An authority district or a development area as those
13 terms are defined in the tax increment finance authority act,
14 1980 PA 450, MCL 125.1801 to 125.1830.

15 (vii) An authority district as that term is defined in the
16 local development financing act, 1986 PA 281, MCL 125.2151 to
17 125.2174.

18 (viii) A downtown district or a development area as those
19 terms are defined in 1975 PA 197, MCL 125.1651 to 125.1681.

20 (c) "Eligible distressed area" means that term as defined in
21 section 11 of the state housing development authority act of
22 1966, 1966 PA 346, MCL 125.1411.

23 (d) "Eligible local assessing district" means a city, vil-
24 lage, or township that contains an eligible distressed area.

25 (e) "New personal property" means personal property that was
26 not previously subject to tax under this act and that is placed

SB 102, As Passed Senate, April 29, 1999

Senate Bill No. 102 (S-4) as amended March 4, 1999

4

1 in ~~the~~ AN eligible district after a resolution under subsection

2 (1) is approved by the eligible local assessing district. [AS USED
IN THIS SUBDIVISION, NEW PERSONAL PROPERTY DOES NOT INCLUDE
BUILDINGS DESCRIBED IN SECTION 14 (6) AND PERSONAL PROPERTY
DESCRIBED IN SECTION 8 (H), (I), AND (J).]