

HOUSE SUBSTITUTE FOR SENATE SUBSTITUTE FOR
HOUSE BILL NO. 6074

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.157) by adding section 9i.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 9I. (1) ALTERNATIVE ENERGY PERSONAL PROPERTY IS EXEMPT
2 FROM THE COLLECTION OF TAXES UNDER THIS ACT AS PROVIDED IN THIS
3 SECTION.

4 (2) IF THE MICHIGAN NEXT ENERGY AUTHORITY CERTIFIES ALTERNA-
5 TIVE ENERGY PERSONAL PROPERTY AS ELIGIBLE FOR THE EXEMPTION UNDER
6 THIS SECTION AS PROVIDED IN THE MICHIGAN NEXT ENERGY AUTHORITY
7 ACT, THE MICHIGAN NEXT ENERGY AUTHORITY SHALL FORWARD A COPY OF
8 THAT CERTIFICATION TO ALL OF THE FOLLOWING:

9 (A) THE SECRETARY OF THE LOCAL SCHOOL DISTRICT IN WHICH THE
10 ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED.

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1 (B) THE TREASURER OF THE LOCAL TAX COLLECTING UNIT IN WHICH
2 THE ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED.

3 (3) WITHIN 60 DAYS AFTER RECEIPT OF THE CERTIFICATION OF
4 ALTERNATIVE ENERGY PERSONAL PROPERTY UNDER SUBSECTION (2), THE
5 SCHOOL BOARD FOR THE LOCAL SCHOOL DISTRICT IN WHICH THE ALTERNA-
6 TIVE ENERGY PERSONAL PROPERTY IS LOCATED, WITH THE WRITTEN CON-
7 CURRENCE OF THE SUPERINTENDENT OF THE LOCAL SCHOOL DISTRICT, MAY
8 ADOPT A RESOLUTION TO NOT EXEMPT THAT ALTERNATIVE ENERGY PERSONAL
9 PROPERTY FROM A TAX LEVIED IN THAT LOCAL SCHOOL DISTRICT UNDER
10 SECTION 1212 OF THE REVISED SCHOOL CODE, 1976 PA 451,
11 MCL 380.1212, OR A TAX LEVIED UNDER THE REVISED SCHOOL CODE, 1976
12 PA 451, MCL 380.1 TO 380.1852, TO RETIRE OUTSTANDING BONDED
13 INDEBTEDNESS. IF A RESOLUTION IS ADOPTED UNDER THIS SUBSECTION,
14 A COPY OF THE RESOLUTION SHALL BE FORWARDED TO THE MICHIGAN NEXT
15 ENERGY AUTHORITY, TO THE TREASURER OF THE LOCAL TAX COLLECTING
16 UNIT, AND TO THE STATE TREASURER. IF A RESOLUTION IS NOT ADOPTED
17 UNDER THIS SUBSECTION, THAT ALTERNATIVE ENERGY PERSONAL PROPERTY
18 IS EXEMPT FROM A TAX LEVIED IN THAT LOCAL SCHOOL DISTRICT UNDER
19 SECTION 1212 OF THE REVISED SCHOOL CODE, 1976 PA 451,
20 MCL 380.1212, OR A TAX LEVIED UNDER THE REVISED SCHOOL CODE, 1976
21 PA 451, MCL 380.1 TO 380.1852, TO RETIRE OUTSTANDING BONDED
22 INDEBTEDNESS, FOR THE PERIOD PROVIDED IN SUBSECTION (5).

23 (4) WITHIN 60 DAYS AFTER RECEIPT OF THE CERTIFICATION OF
24 ALTERNATIVE ENERGY PERSONAL PROPERTY UNDER SUBSECTION (2), THE
25 GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT IN WHICH THE
26 ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED MAY ADOPT A
27 RESOLUTION TO NOT EXEMPT THAT ALTERNATIVE ENERGY PERSONAL

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1 PROPERTY FROM THE TAXES COLLECTED IN THAT LOCAL TAX COLLECTING
2 UNIT, EXCEPT TAXES COLLECTED UNDER SECTIONS 1211 AND 1212 OF THE
3 REVISED SCHOOL CODE, 1976 PA 451, MCL 380.1211 AND 380.1212, A
4 TAX LEVIED UNDER THE REVISED SCHOOL CODE, 1976 PA 451, MCL 380.1
5 TO 380.1852, TO RETIRE OUTSTANDING BONDED INDEBTEDNESS, OR THE
6 TAX LEVIED BY THIS STATE UNDER THE STATE EDUCATION TAX ACT, 1993
7 PA 331, MCL 211.901 TO 211.906. THE CLERK OF THE LOCAL TAX COL-
8 LECTING UNIT SHALL NOTIFY IN WRITING THE ASSESSOR OF THE LOCAL
9 TAX COLLECTING UNIT IN WHICH THE ALTERNATIVE ENERGY PERSONAL
10 PROPERTY IS LOCATED AND THE LEGISLATIVE BODY OF EACH TAXING UNIT
11 THAT LEVIES AD VALOREM PROPERTY TAXES IN THAT LOCAL TAX COLLECT-
12 ING UNIT IN WHICH THE ALTERNATIVE ENERGY PERSONAL PROPERTY IS
13 LOCATED. NOTICE OF THE MEETING AT WHICH THE RESOLUTION WILL BE
14 CONSIDERED SHALL BE PROVIDED AS REQUIRED UNDER THE OPEN MEETINGS
15 ACT, 1976 PA 267, MCL 15.261 TO 15.275. BEFORE ACTING ON THE
16 RESOLUTION, THE GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT
17 SHALL AFFORD THE ASSESSOR AND A REPRESENTATIVE OF THE AFFECTED
18 TAXING UNITS AN OPPORTUNITY FOR A HEARING. IF A RESOLUTION IS
19 ADOPTED UNDER THIS SUBSECTION, A COPY OF THE RESOLUTION SHALL BE
20 FORWARDED TO THE MICHIGAN NEXT ENERGY AUTHORITY AND TO THE STATE
21 TREASURER. IF A RESOLUTION IS NOT ADOPTED UNDER THIS SUBSECTION,
22 THAT ALTERNATIVE ENERGY PERSONAL PROPERTY IS EXEMPT FROM THE
23 TAXES COLLECTED IN THAT LOCAL TAX COLLECTING UNIT FOR THE PERIOD
24 PROVIDED IN SUBSECTION (5), EXCEPT AS OTHERWISE PROVIDED IN THIS
25 SECTION.

26 (5) THE EXEMPTION UNDER THIS SECTION APPLIES TO TAXES LEVIED
27 AFTER DECEMBER 31, 2002 AND BEFORE JANUARY 1, 2013.

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1 (6) AS USED IN THIS SECTION:

2 (A) "ALTERNATIVE ENERGY PERSONAL PROPERTY" MEANS ALL OF THE
3 FOLLOWING:

4 (i) AN ALTERNATIVE ENERGY SYSTEM.

5 (ii) AN ALTERNATIVE ENERGY VEHICLE.

6 (iii) ALL PERSONAL PROPERTY OF AN ALTERNATIVE ENERGY TECH-
7 NOLOGY BUSINESS.

8 (iv) THE PERSONAL PROPERTY OF A BUSINESS THAT IS NOT AN
9 ALTERNATIVE ENERGY TECHNOLOGY BUSINESS THAT IS USED SOLELY FOR
10 THE PURPOSE OF RESEARCHING, DEVELOPING, OR MANUFACTURING AN
11 ALTERNATIVE ENERGY TECHNOLOGY.

12 (B) "ALTERNATIVE ENERGY SYSTEM", "ALTERNATIVE ENERGY
13 VEHICLE", "ALTERNATIVE ENERGY TECHNOLOGY", AND "ALTERNATIVE
14 ENERGY TECHNOLOGY BUSINESS" MEAN THOSE TERMS AS DEFINED IN THE
15 MICHIGAN NEXT ENERGY AUTHORITY ACT.