

**SUBSTITUTE FOR
SENATE BILL NO. 1584**

A bill to amend 1974 PA 198, entitled

"An act to provide for the establishment of plant rehabilitation districts and industrial development districts in local governmental units; to provide for the exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to impose and provide for the disposition of an administrative fee; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of the state tax commission and certain officers of local governmental units; and to provide penalties,"

by amending sections 2, 7, and 9 (MCL 207.552, 207.557, and 207.559), sections 2 and 9 as amended by 2008 PA 170 and section 7 as amended by 2006 PA 483.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. (1) "Commission" means the state tax commission
2 created by 1927 PA 360, MCL 209.101 to 209.107.

3 (2) "Facility" means either a replacement facility, a new
4 facility, or, if applicable by its usage, a speculative building.

1 (3) "Replacement facility" means 1 of the following:

2 (a) In the case of a replacement or restoration that occurs on
3 the same or contiguous land as that which is replaced or restored,
4 industrial property that is or is to be acquired, constructed,
5 altered, or installed for the purpose of replacement or restoration
6 of obsolete industrial property together with any part of the old
7 altered property that remains for use as industrial property after
8 the replacement, restoration, or alteration.

9 (b) In the case of construction on vacant noncontiguous land,
10 property that is or will be used as industrial property that is or
11 is to be acquired, constructed, transferred, or installed for the
12 purpose of being substituted for obsolete industrial property if
13 the obsolete industrial property is situated in a plant
14 rehabilitation district in the same city, village, or township as
15 the land on which the facility is or is to be constructed and
16 includes the obsolete industrial property itself until the time as
17 the substituted facility is completed.

18 (4) "New facility" means new industrial property other than a
19 replacement facility to be built in a plant rehabilitation district
20 or industrial development district.

21 (5) "Local governmental unit" means a city, village, or
22 township located in this state.

23 (6) "Industrial property" means land improvements, buildings,
24 structures, and other real property, and machinery, equipment,
25 furniture, and fixtures or any part or accessory whether completed
26 or in the process of construction comprising an integrated whole,
27 the primary purpose and use of which is the engaging in a high-

1 technology activity, operation of a strategic response center,
2 operation of a motorsports entertainment complex, operation of a
3 logistical optimization center, operation of qualified commercial
4 activity, operation of a major distribution and logistics facility,
5 the manufacture of goods or materials, creation or synthesis of
6 biodiesel fuel, or the processing of goods and materials by
7 physical or chemical change; property acquired, constructed,
8 altered, or installed due to the passage of proposal A in 1976; the
9 operation of a hydro-electric dam by a private company other than a
10 public utility; or agricultural processing facilities. Industrial
11 property includes facilities related to a manufacturing operation
12 under the same ownership, including, but not limited to, office,
13 engineering, research and development, warehousing, or parts
14 distribution facilities. Industrial property also includes research
15 and development laboratories of companies other than those
16 companies that manufacture the products developed from their
17 research activities and research development laboratories of a
18 manufacturing company that are unrelated to the products of the
19 company. For applications approved by the legislative body of a
20 local governmental unit between June 30, 1999 and December 31, ~~2007~~
21 **2009**, industrial property also includes an electric generating
22 plant that is not owned by a local unit of government, including,
23 but not limited to, an electric generating plant fueled by biomass.
24 Industrial property also includes convention and trade centers over
25 250,000 square feet in size. Industrial property also includes a
26 federal reserve bank operating under 12 USC 341, located in a city
27 with a population of 750,000 or more. Industrial property may be

1 owned or leased. However, in the case of leased property, the
2 lessee is liable for payment of ad valorem property taxes and shall
3 furnish proof of that liability. Industrial property does not
4 include any of the following:

5 (a) Land.

6 (b) Property of a public utility other than an electric
7 generating plant that is not owned by a local unit of government
8 and for which an application was approved by the legislative body
9 of a local governmental unit between June 30, 1999 and December 31,
10 ~~2007-2009~~.

11 (c) Inventory.

12 (7) "Obsolete industrial property" means industrial property
13 the condition of which is substantially less than an economically
14 efficient functional condition.

15 (8) "Economically efficient functional condition" means a
16 state or condition of property the desirability and usefulness of
17 which is not impaired due to changes in design, construction,
18 technology, or improved production processes, or from external
19 influencing factors that make the property less desirable and
20 valuable for continued use.

21 (9) "Research and development laboratories" means building and
22 structures, including the machinery, equipment, furniture, and
23 fixtures located in the building or structure, used or to be used
24 for research or experimental purposes that would be considered
25 qualified research as that term is used in section 41 of the
26 internal revenue code, 26 USC 41, except that qualified research
27 also includes qualified research funded by grant, contract, or

1 otherwise by another person or governmental entity.

2 (10) "Manufacture of goods or materials" or "processing of
3 goods or materials" means any type of operation that would be
4 conducted by an entity included in the classifications provided by
5 sector 31-33 – manufacturing, of the North American industry
6 classification system, United States, 1997, published by the office
7 of management and budget, regardless of whether the entity
8 conducting that operation is included in that manual.

9 (11) "High-technology activity" means that term as defined in
10 section 3 of the Michigan economic growth authority act, 1995 PA
11 24, MCL 207.803.

12 (12) "Logistical optimization center" means a sorting and
13 distribution center that supports a private passenger motor vehicle
14 assembly center and its manufacturing process for the purpose of
15 optimizing transportation, just-in-time inventory management, and
16 material handling, and to which all of the following apply:

17 (a) The sorting and distribution center is within 2 miles of a
18 private passenger motor vehicle assembly center that, together with
19 supporting facilities, contains at least 800,000 square feet.

20 (b) The sorting and distribution center contains at least
21 950,000 square feet.

22 (c) The sorting and distribution center has applied for an
23 industrial facilities exemption certificate after June 30, 2005 and
24 before January 1, 2006.

25 (d) The private passenger motor vehicle assembly center is
26 located on land conditionally transferred by a township with a
27 population of more than 25,000 under 1984 PA 425, MCL 124.21 to

1 124.30, to a city with a population of more than 100,000 that
2 levies an income tax under the city income tax act, 1964 PA 284,
3 MCL 141.501 to 141.787.

4 (13) "Commercial property" means that term as defined in
5 section 2 of the obsolete property rehabilitation act, 2000 PA 146,
6 MCL 125.2782.

7 (14) "Qualified commercial activity" means commercial property
8 that meets all of the following:

9 (a) An application for an exemption certificate approved by
10 the local governmental unit is filed for approval by the state tax
11 commission not later than April 30, 2006.

12 (b) At least 90% of the property, excluding the surrounding
13 green space, is used for warehousing, distribution, and logistics
14 purposes that provide food for institutional, restaurant, hospital,
15 or hotel customers.

16 (c) Is located within a village and is within 15 miles of a
17 Michigan state border.

18 (d) Occupies 1 or more buildings or structures that together
19 are greater than 300,000 square feet in size.

20 (15) "Motorsports entertainment complex" means a closed-course
21 motorsports facility, and its ancillary grounds and facilities,
22 that satisfies all of the following:

23 (a) Has at least 70,000 fixed seats for race patrons.

24 (b) Has at least 6 scheduled days of motorsports events each
25 calendar year, at least 2 of which shall be comparable to nascar
26 nextel cup events held in 2007 or their successor events.

27 (c) Serves food and beverages at the facility during

1 sanctioned events each calendar year through concession outlets, a
2 majority of which are staffed by individuals who represent or are
3 members of 1 or more nonprofit civic or charitable organizations
4 that directly financially benefit from the concession outlets'
5 sales.

6 (d) Engages in tourism promotion.

7 (e) Has permanent exhibitions of motorsports history, events,
8 or vehicles.

9 (16) "Major distribution and logistics facility" means a
10 proposed distribution center that meets all of the following:

11 (a) Contains at least 250,000 square feet.

12 (b) Has or will have an assessed value of \$5,000,000.00 or
13 more for the real property.

14 (c) Is located within 35 miles of the border of this state.

15 (d) Has as its purpose the distribution of inventory and
16 materials to facilities owned by the taxpayer whose primary
17 business is the retail sale of sporting goods and related
18 inventory.

19 Sec. 7. (1) Within 60 days after receipt of an approved
20 application or an appeal of a disapproved application that was
21 submitted to the commission before October 31 of that year, the
22 commission shall determine whether the facility is a speculative
23 building or designed and acquired primarily for the purpose of
24 restoration or replacement of obsolete industrial property or the
25 construction of new industrial property, and whether the facility
26 otherwise complies with section 9 and with the other provisions of
27 this act. If the commission so finds, it shall issue an industrial

1 facilities exemption certificate. Before issuing a certificate the
2 commission shall notify the state treasurer of the application and
3 shall obtain the written concurrence of the department of labor and
4 economic growth that the application complies with the requirements
5 in section 9. Except as otherwise provided in section 7a, the
6 effective date of the certificate for a replacement facility or new
7 facility is the immediately succeeding December 31 following the
8 date the certificate is issued. For a speculative building or a
9 portion of a speculative building, except as otherwise provided in
10 section 7a, the effective date of the certificate is the
11 immediately succeeding December 31 following the date the
12 speculative building, or the portion of a speculative building, is
13 used as a manufacturing facility.

14 (2) The commission shall send an industrial facilities
15 exemption certificate, when issued, by certified mail to the
16 applicant, and a certified copy by certified mail to the assessor
17 of the assessing unit in which the facility is located or to be
18 located, and that copy shall be filed in his or her office. Notice
19 of the commission's refusal to issue a certificate shall be sent by
20 certified mail to the same persons.

21 (3) Notwithstanding any other provision of this act, if on
22 December 29, 1986 a local governmental unit passed a resolution
23 approving an exemption certificate for 10 years for real and
24 personal property but the commission did not receive the
25 application until 1992 and the application was not made complete
26 until 1995, then the commission shall issue, for that property, an
27 industrial facilities exemption certificate that begins December

1 30, 1987 and ends December 30, 1997.

2 (4) Notwithstanding any other provision of this act, if
3 pursuant to section 16a a local governmental unit passed a
4 resolution approving an industrial facilities exemption certificate
5 for a new facility on October 14, 2003 for a certificate that
6 expired in December 2002, the commission shall issue for that
7 property an industrial facilities exemption certificate that begins
8 on December 30, 2002 and ends December 30, 2009.

9 (5) Notwithstanding any other provision of this act, if on or
10 before February 10, 2007 a local governmental unit passed a
11 resolution approving an amendment of an industrial facilities
12 exemption certificate for a replacement facility and that
13 certificate was revoked by the commission effective December 30,
14 2005 with the order of revocation issued by the commission on April
15 10, 2006, notwithstanding the revocation, the commission shall
16 retroactively amend the certificate and give full effect to the
17 amended certificate, which shall include the additional personal
18 property expenditures described in the resolution amending the
19 certificate, for the period of time beginning when the certificate
20 was originally approved until the certificate was revoked.

21 (6) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT, IF
22 PURSUANT TO SECTION 16A A LOCAL GOVERNMENTAL UNIT PASSED A
23 RESOLUTION APPROVING AN INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE
24 FOR A FACILITY ON SEPTEMBER 10, 2008 FOR A CERTIFICATE THAT EXPIRED
25 IN DECEMBER 2007, THE COMMISSION SHALL ISSUE FOR THAT PROPERTY AN
26 INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE THAT BEGINS ON DECEMBER
27 30, 2007 AND ENDS ON DECEMBER 30, 2013.

1 Sec. 9. (1) The legislative body of the local governmental
2 unit, in its resolution approving an application, shall set forth a
3 finding and determination that the granting of the industrial
4 facilities exemption certificate, considered together with the
5 aggregate amount of industrial facilities exemption certificates
6 previously granted and currently in force, shall not have the
7 effect of substantially impeding the operation of the local
8 governmental unit or impairing the financial soundness of a taxing
9 unit that levies an ad valorem property tax in the local
10 governmental unit in which the facility is located or to be
11 located. If the state equalized valuation of property proposed to
12 be exempt pursuant to an application under consideration,
13 considered together with the aggregate state equalized valuation of
14 property exempt under certificates previously granted and currently
15 in force, exceeds 5% of the state equalized valuation of the local
16 governmental unit, the commission, with the approval of the state
17 treasurer, shall make a separate finding and shall include a
18 statement in the order approving the industrial facilities
19 exemption certificate that exceeding that amount shall not have the
20 effect of substantially impeding the operation of the local
21 governmental unit or impairing the financial soundness of an
22 affected taxing unit.

23 (2) Except for an application for a speculative building,
24 which is governed by subsection (4), the legislative body of the
25 local governmental unit shall not approve an application and the
26 commission shall not grant an industrial facilities exemption
27 certificate unless the applicant complies with all of the following

1 requirements:

2 (a) The commencement of the restoration, replacement, or
3 construction of the facility occurred not earlier than 12 months
4 before the filing of the application for the industrial facilities
5 exemption certificate. If the application is not filed within the
6 12-month period, the application may be filed within the succeeding
7 12-month period and the industrial facilities exemption certificate
8 shall in this case expire 1 year earlier than it would have expired
9 if the application had been timely filed. This subdivision does not
10 apply for applications filed with the local governmental unit after
11 December 31, 1983.

12 (b) For applications made after December 31, 1983, the
13 proposed facility shall be located within a plant rehabilitation
14 district or industrial development district that was duly
15 established in a local governmental unit eligible under this act to
16 establish a district and that was established upon a request filed
17 or by the local governmental unit's own initiative taken before the
18 commencement of the restoration, replacement, or construction of
19 the facility.

20 (c) For applications made after December 31, 1983, the
21 commencement of the restoration, replacement, or construction of
22 the facility occurred not earlier than 6 months before the filing
23 of the application for the industrial facilities exemption
24 certificate.

25 (d) The application relates to a construction, restoration, or
26 replacement program that when completed constitutes a new or
27 replacement facility within the meaning of this act and that shall

1 be situated within a plant rehabilitation district or industrial
2 development district duly established in a local governmental unit
3 eligible under this act to establish the district.

4 (e) Completion of the facility is calculated to, and will at
5 the time of issuance of the certificate have the reasonable
6 likelihood to create employment, retain employment, prevent a loss
7 of employment, or produce energy in the community in which the
8 facility is situated.

9 (f) Completion of the facility does not constitute merely the
10 addition of machinery and equipment for the purpose of increasing
11 productive capacity but rather is primarily for the purpose and
12 will primarily have the effect of restoration, replacement, or
13 updating the technology of obsolete industrial property. An
14 increase in productive capacity, even though significant, is not an
15 impediment to the issuance of an industrial facilities exemption
16 certificate if other criteria in this section and act are met. This
17 subdivision does not apply to a new facility.

18 (g) The provisions of subdivision (c) do not apply to a new
19 facility located in an existing industrial development district
20 owned by a person who filed an application for an industrial
21 facilities exemption certificate in April of 1992 if the
22 application was approved by the local governing body and was denied
23 by the state tax commission in April of 1993.

24 (h) The provisions of subdivisions (b) and (c) and section
25 4(3) do not apply to 1 or more of the following:

26 (i) A facility located in an industrial development district
27 owned by a person who filed an application for an industrial

1 facilities exemption certificate in October 1995 for construction
2 that was commenced in July 1992 in a district that was established
3 by the legislative body of the local governmental unit in July
4 1994. An industrial facilities exemption certificate described in
5 this subparagraph shall expire as provided in section 16(3).

6 (ii) A facility located in an industrial development district
7 that was established in January 1994 and was owned by a person who
8 filed an application for an industrial facilities exemption
9 certificate in February 1994 if the personal property and real
10 property portions of the application were approved by the
11 legislative body of the local governmental unit and the personal
12 property portion of the application was approved by the state tax
13 commission in December 1994 and the real property portion of the
14 application was denied by the state tax commission in December
15 1994. An industrial facilities exemption certificate described in
16 this subparagraph shall expire as provided in section 16(3).

17 (iii) A facility located in an industrial development district
18 that was established in December 1995 and was owned by a person who
19 filed an application for an industrial facilities exemptions
20 certificate in November or December 1995 for construction that was
21 commenced in September 1995.

22 (iv) A facility located in an industrial development district
23 owned by a person who filed an application for an industrial
24 facilities exemption certificate in July 2001 for construction that
25 was commenced in February 2001 in a district that was established
26 by the legislative body of the local governmental unit in September
27 2001. An industrial facilities exemption certificate described in

1 this subparagraph shall expire as provided in section 16. The
2 facility described in this subparagraph shall be taxed under this
3 act as if it was granted an industrial facilities exemption
4 certificate in October 2001, and a corrected tax bill shall be
5 issued by the local tax collecting unit if the local tax collecting
6 unit has possession of the tax roll or by the county treasurer if
7 the county has possession of the tax roll. If granting the
8 industrial facilities exemption certificate under this subparagraph
9 results in an overpayment of the tax, a rebate, including any
10 interest and penalties paid, shall be made to the taxpayer by the
11 local tax collecting unit if the local tax collecting unit has
12 possession of the tax roll or by the county treasurer if the county
13 has possession of the tax roll within 30 days of the date the
14 exemption is granted. The rebate shall be without interest.

15 (v) A facility located in an industrial development district
16 owned by a person who filed an application for an industrial
17 facilities exemption certificate in December 2005 for construction
18 that was commenced in September 2005 in a district that was
19 established by the legislative body of the local governmental unit
20 in December 2005. An industrial facilities exemption certificate
21 described in this subparagraph shall expire as provided in section
22 16.

23 (vi) A facility located in an existing industrial development
24 district owned by a person who filed or amended an application for
25 an industrial facilities exemption certificate for real property in
26 July 2006 if the application was approved by the legislative body
27 of the local governmental unit in September 2006 but not submitted

1 to the state tax commission until September 2006.

2 (vii) A new facility located in an existing industrial
3 development district owned by a person who filed or amended an
4 application for an industrial facilities exemption certificate for
5 personal property in June 2006 if the application was approved by
6 the legislative body of the local governmental unit in August 2006
7 but not submitted to the state tax commission until 2007. The
8 effective date of the certificate shall be December 31, 2006.

9 (viii) A new facility located in an industrial development
10 district that was established by the legislative body of the local
11 governmental unit in September of 2007 for construction that was
12 commenced in March 2007 and for which an application for an
13 industrial facilities exemption certificate was filed in September
14 of 2007.

15 (ix) A facility located in an industrial development district
16 that was established by the legislative body of the local
17 governmental unit in August 2007 and was owned by a person who
18 filed an application for an industrial facilities exemption
19 certificate in June 2007 for equipment that was purchased in
20 January 2007.

21 (x) A NEW FACILITY LOCATED IN AN INDUSTRIAL DEVELOPMENT
22 DISTRICT THAT WAS ESTABLISHED BY THE LEGISLATIVE BODY OF THE LOCAL
23 GOVERNMENTAL UNIT IN AUGUST OF 2008 FOR CONSTRUCTION THAT WAS
24 COMMENCED IN DECEMBER 2005 AND CERTIFICATE OF OCCUPANCY ISSUED IN
25 SEPTEMBER 2006 FOR WHICH AN APPLICATION FOR AN INDUSTRIAL
26 FACILITIES EXEMPTION CERTIFICATE WAS FILED IN AUGUST OF 2008.

27 (xi) A FACILITY LOCATED IN AN INDUSTRIAL DEVELOPMENT DISTRICT

1 OWNED BY A PERSON WHO FILED AN APPLICATION FOR A CERTIFICATE FOR
2 REAL AND PERSONAL PROPERTY IN APRIL 2005 IF THE APPLICATION WAS
3 APPROVED BY THE LEGISLATIVE BODY OF THE LOCAL GOVERNMENTAL UNIT IN
4 JULY 2005 FOR CONSTRUCTION THAT WAS COMMENCED IN JULY 2004.

5 (i) The provisions of subdivision (c) do not apply to any of
6 the following:

7 (i) A new facility located in an existing industrial
8 development district owned by a person who filed an application for
9 an industrial facilities exemption certificate in October 1993 if
10 the application was approved by the legislative body of the local
11 governmental unit and the real property portion of the application
12 was denied by the state tax commission in December 1993.

13 (ii) A new facility located in an existing industrial
14 development district owned by a person who filed an application for
15 an industrial facilities exemption certificate in September 1993 if
16 the personal property portion of the application was approved by
17 the legislative body of the local governmental unit and the real
18 property portion of the application was denied by the legislative
19 body of the local governmental unit in October 1993 and
20 subsequently approved by the legislative body of the local
21 governmental unit in September 1994.

22 (iii) A facility located in an existing industrial development
23 district owned by a person who filed an application for an
24 industrial facilities exemption certificate in August 1993 if the
25 application was approved by the local governmental unit in
26 September 1993 and the application was denied by the state tax
27 commission in December 1993.

1 (iv) A facility located in an existing industrial development
2 district occupied by a person who filed an application for an
3 industrial facilities exemption certificate in June of 1995 if the
4 application was approved by the legislative body of the local
5 governmental unit in October of 1995 for construction that was
6 commenced in November or December of 1994.

7 (v) A facility located in an existing industrial development
8 district owned by a person who filed an application for an
9 industrial facilities exemption certificate in June of 1995 if the
10 application was approved by the legislative body of the local
11 governmental unit in July of 1995 and the personal property portion
12 of the application was approved by the state tax commission in
13 November of 1995.

14 (j) If the facility is locating in a plant rehabilitation
15 district or an industrial development district from another
16 location in this state, the owner of the facility is not delinquent
17 in any of the taxes described in section 10(1)(a) of the Michigan
18 renaissance zone act, 1996 PA 376, MCL 125.2690, or substantially
19 delinquent in any of the taxes described in and as provided under
20 section 10(1)(b) of the Michigan renaissance zone act, 1996 PA 376,
21 MCL 125.2690.

22 (3) If the replacement facility when completed will not be
23 located on the same premises or contiguous premises as the obsolete
24 industrial property, then the applicant shall make provision for
25 the obsolete industrial property by demolition, sale, or transfer
26 to another person with the effect that the obsolete industrial
27 property shall within a reasonable time again be subject to

1 assessment and taxation under the general property tax act, 1893 PA
2 206, MCL 211.1 to 211.157, or be used in a manner consistent with
3 the general purposes of this act, subject to approval of the
4 commission.

5 (4) The legislative body of the local governmental unit shall
6 not approve an application and the commission shall not grant an
7 industrial facilities exemption certificate that applies to a
8 speculative building unless the speculative building is or is to be
9 located in a plant rehabilitation district or industrial
10 development district duly established by a local governmental unit
11 eligible under this act to establish a district; the speculative
12 building was constructed less than 9 years before the filing of the
13 application for the industrial facilities exemption certificate;
14 the speculative building has not been occupied since completion of
15 construction; and the speculative building otherwise qualifies
16 under subsection (2)(e) for an industrial facilities exemption
17 certificate. An industrial facilities exemption certificate granted
18 under this subsection shall expire as provided in section 16(3).

19 (5) Not later than September 1, 1989, the commission shall
20 provide to all local assessing units the name, address, and
21 telephone number of the person on the commission staff responsible
22 for providing procedural information concerning this act. After
23 October 1, 1989, a local unit of government shall notify each
24 prospective applicant of this information in writing.

25 (6) Notwithstanding any other provision of this act, if on
26 December 29, 1986 a local governmental unit passed a resolution
27 approving an exemption certificate for 10 years for real and

1 personal property but the commission did not receive the
2 application until 1992 and the application was not made complete
3 until 1995, then the commission shall issue, for that property, an
4 industrial facilities exemption certificate that begins December
5 30, 1987 and ends December 30, 1997. The facility described in this
6 subsection shall be taxed under this act as if it was granted an
7 industrial facilities exemption certificate on December 30, 1987.

8 (7) Notwithstanding any other provision of this act, if a
9 local governmental unit passed a resolution approving an industrial
10 facilities exemption certificate for a new facility on July 8, 1991
11 but rescinded that resolution and passed a resolution approving an
12 industrial facilities exemption certificate for that same facility
13 as a replacement facility on October 21, 1996, the commission shall
14 issue for that property an industrial facilities exemption
15 certificate that begins December 30, 1991 and ends December 2003.
16 The replacement facility described in this subsection shall be
17 taxed under this act as if it was granted an industrial facilities
18 exemption certificate on December 30, 1991.

19 (8) Property owned or operated by a casino is not industrial
20 property or otherwise eligible for an abatement or reduction of ad
21 valorem property taxes under this act. As used in this subsection,
22 "casino" means a casino or a parking lot, hotel, motel, convention
23 and trade center, or retail store owned or operated by a casino, an
24 affiliate, or an affiliated company, regulated by this state
25 pursuant to the Michigan gaming control and revenue act, 1996 IL 1,
26 MCL 432.201 to 432.226.

27 (9) Notwithstanding section 16a and any other provision of

1 this act, if a local governmental unit passed a resolution
2 approving an industrial facilities exemption certificate for a new
3 facility on October 28, 1996 for a certificate that expired in
4 December 2003 and the local governmental unit passes a resolution
5 approving the extension of the certificate after December 2003 and
6 before March 1, 2006, the commission shall issue for that property
7 an industrial facilities exemption certificate that begins on
8 December 30, 2005 and ends December 30, 2010 as long as the
9 property continues to qualify under this act.

10 (10) Notwithstanding any other provision of this act, if the
11 commission issued an industrial facilities exemption certificate
12 for a new facility on December 8, 1998 but revoked that industrial
13 facilities exemption certificate for that same facility effective
14 December 30, 2006 and that new facility is purchased by a buyer on
15 or before November 1, 2007, the commission shall issue for that
16 property an industrial facilities exemption certificate that begins
17 December 31, 1998 and ends December 30, 2010 and shall transfer
18 that industrial facilities exemption certificate to the buyer. The
19 new facility described in this subsection shall be taxed under this
20 act as if it was granted an industrial facilities exemption
21 certificate effective on December 31, 1998.

22 (11) Notwithstanding any other provision of this act, if the
23 commission issued industrial facilities exemption certificates for
24 new facilities on October 30, 2002, September 9, 2003, and November
25 30, 2005 but revoked the industrial facilities exemption
26 certificates for the same facilities effective December 30, 2007
27 and the new facilities continue to qualify under this act, the

1 commission shall issue for the properties industrial facilities
2 exemption certificates which end respectively on December 30, 2008,
3 December 30, 2009, and December 30, 2011.

4 (12) NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT, IF IN
5 AUGUST 2008 A LOCAL GOVERNMENTAL UNIT PASSED A RESOLUTION APPROVING
6 AN EXEMPTION CERTIFICATE FOR 12 YEARS FOR REAL AND PERSONAL
7 PROPERTY BUT THE COMMISSION DID NOT RECEIVE THE APPLICATION UNTIL
8 2008, THEN THE COMMISSION SHALL ISSUE, FOR THAT PROPERTY, AN
9 INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE THAT BEGINS DECEMBER
10 31, 2006 AND ENDS DECEMBER 31, 2018. THE FACILITY DESCRIBED IN THIS
11 SUBSECTION SHALL BE TAXED UNDER THIS ACT AS IF IT HAD BEEN GRANTED
12 AN INDUSTRIAL FACILITIES EXEMPTION CERTIFICATE ON DECEMBER 31,
13 2006.