

# HOUSE BILL No. 5899

March 13, 2008, Introduced by Reps. Mayes, Horn, Moolenaar, Espinoza, Coulouris, Caul, Opsommer, Moore, Emmons, Nofs, Corriveau and Walker and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 9nn.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 9NN. PERSONAL PROPERTY OWNED BY A PHOTOVOLTAIC ENERGY  
2        TECHNOLOGY BUSINESS IS EXEMPT FROM THE COLLECTION OF TAXES UNDER  
3        THIS ACT. AS USED IN THIS SECTION:

4        (A) "CLEAN FUEL" AND "PHOTOVOLTAIC ENERGY SYSTEM" MEAN THOSE  
5        TERMS AS DEFINED IN SECTION 2 OF THE MICHIGAN NEXT ENERGY AUTHORITY  
6        ACT, 2002 PA 593, MCL 207.822.

7        (B) "PHOTOVOLTAIC ENERGY TECHNOLOGY" MEANS EQUIPMENT,  
8        COMPONENT PARTS, MATERIALS, ELECTRONIC DEVICES, TESTING EQUIPMENT,  
9        AND RELATED SYSTEMS THAT ARE SPECIFICALLY DESIGNED, SPECIFICALLY

1 FABRICATED, AND USED PRIMARILY FOR 1 OR MORE OF THE FOLLOWING:

2 (i) THE STORAGE, GENERATION, REFORMATION, OR DISTRIBUTION OF  
3 CLEAN FUELS INTEGRATED WITHIN A PHOTOVOLTAIC ENERGY SYSTEM.

4 (ii) THE PROCESS OF GENERATING AND PUTTING INTO A USABLE FORM  
5 THE ENERGY GENERATED BY A PHOTOVOLTAIC ENERGY SYSTEM.

6 (iii) PHOTOVOLTAIC ENERGY TECHNOLOGY DOES NOT INCLUDE THOSE  
7 COMPONENT PARTS OF A PHOTOVOLTAIC ENERGY SYSTEM THAT ARE REQUIRED  
8 REGARDLESS OF THE ENERGY SOURCE.

9 (C) "PHOTOVOLTAIC ENERGY TECHNOLOGY BUSINESS" MEANS A BUSINESS  
10 ENGAGED SOLELY IN THE RESEARCH, DEVELOPMENT, OR MANUFACTURING OF  
11 PHOTOVOLTAIC ENERGY TECHNOLOGY.