

SENATE BILL No. 450

April 21, 2009, Introduced by Senators BROWN, JELINEK, GLEASON and ALLEN and referred to the Committee on Finance.

A bill to amend 1895 PA 1, entitled

"An act to provide for the incorporation of Masonic Associations; and to impose certain duties upon the department of commerce,"

(MCL 457.221 to 457.227) by adding section 4a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4A. (1) EXCEPT AS LIMITED BY SUBSECTIONS (2) AND (3),
2 PERSONAL PROPERTY OWNED BY A CORPORATION INCORPORATED UNDER THIS
3 ACT WHOSE MEMBERSHIP POLICIES DO NOT VIOLATE THE ELLIOTT-LARSEN
4 CIVIL RIGHTS ACT, 1976 PA 453, MCL 37.2101 TO 37.2804, AND USED BY
5 THAT CORPORATION FOR NONPROFIT CHARITABLE PURPOSES IS EXEMPT FROM
6 THE COLLECTION OF TAXES UNDER THE GENERAL PROPERTY TAX ACT, 1893 PA
7 206, MCL 211.1 TO 211.155.
8 (2) PROPERTY USED FOR COMMERCIAL OR FOR-PROFIT PURPOSES IS
9 PRESUMED NOT TO BE USED FOR NONPROFIT CHARITABLE PURPOSES.

1 (3) PROPERTY EXEMPT UNDER SUBSECTION (1) IS NOT EXEMPT FROM
2 THE FOLLOWING TAXES:

3 (A) TAXES LEVIED FOR SCHOOL OPERATING PURPOSES UNDER SECTION
4 1211 OF THE REVISED SCHOOL CODE, 1976 PA 451, MCL 380.1211.

5 (B) TAXES LEVIED UNDER SECTION 3 OF THE STATE EDUCATION TAX
6 ACT, 1993 PA 331, MCL 211.903.