

Act No. 511  
Public Acts of 2014  
Approved by the Governor  
January 10, 2015  
Filed with the Secretary of State  
January 14, 2015  
EFFECTIVE DATE: January 14, 2015

**STATE OF MICHIGAN  
97TH LEGISLATURE  
REGULAR SESSION OF 2014**

Introduced by Senators Caswell, Booher, Green, Walker and Pappageorge

# **ENROLLED SENATE BILL No. 786**

AN ACT to amend 1893 PA 206, entitled “An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts,” (MCL 211.1 to 211.155) by adding section 7ww.

*The People of the State of Michigan enact:*

Sec. 7ww. For taxes levied after December 31, 2014, an eligible aquaculture production facility or an eligible hydroponics production facility is exempt from the collection of taxes under this act. An eligible aquaculture production facility or eligible hydroponics production facility exempt under this section is subject to the specific tax levied under the eligible hydroponics and eligible aquaculture production facilities specific tax act. As used in this section, “eligible aquaculture production facility” and “eligible hydroponics production facility” mean those terms as defined in the eligible hydroponics and eligible aquaculture production facilities specific tax act.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 787 of the 97th Legislature is enacted into law.

This act is ordered to take immediate effect.

*Carol Morey Viventi*

Secretary of the Senate

*Gay E. Randall*

Clerk of the House of Representatives

Approved .....

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Governor