

HOUSE BILL No. 5527

March 24, 2016, Introduced by Rep. Farrington and referred to the Committee on Tax Policy.

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 section 11a (MCL 207.561a), as amended by 2015 PA 123.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 11a. (1) If a facility was subject to an industrial
- 2 facilities exemption certificate on or after December 31, 2012,
- 3 notwithstanding any other provision of this act to the contrary,
- 4 that portion of the facility that is eligible manufacturing
- 5 personal property shall remain subject to the industrial facilities

1 tax and shall remain exempt from ad valorem property taxes as
 2 provided in section 8 until that eligible manufacturing personal
 3 property would otherwise be exempt from the collection of taxes
 4 under section 9m, 9n, or 9o of the general property tax act, 1893
 5 PA 206, MCL 211.9m, 211.9n, and 211.9o. The holder of an industrial
 6 facilities exemption certificate that has been extended under this
 7 subsection shall indicate that portion of a facility that is
 8 eligible manufacturing personal property by filing ~~an affidavit~~ **THE**
 9 **COMBINED DOCUMENT REQUIRED UNDER SECTION 9M OR 9N OF THE GENERAL**
 10 **PROPERTY TAX ACT, 1893 PA 206, MCL 211.9M AND 211.9N**, with the
 11 assessor of the township or city in which the eligible
 12 manufacturing personal property is located ~~not later than~~ **BY**
 13 February 20 of ~~the first year that the eligible manufacturing~~
 14 ~~personal property is eligible personal property in a manner~~
 15 ~~provided by section 7(8) of the state essential services assessment~~
 16 ~~act, 2014 PA 92, MCL 211.1057. The affidavit shall be in a form~~
 17 ~~prescribed by the state tax commission.~~ **EACH YEAR.**

18 (2) As used in this section:

19 (a) "Eligible manufacturing personal property" means that term
 20 as defined in section 9m of the general property tax act, 1893 PA
 21 206, MCL 211.9m.

22 (b) "Eligible personal property" means that term as defined in
 23 section 3(e)(iii) of the state essential services assessment act,
 24 2014 PA 92, MCL 211.1053.