

# HOUSE BILL No. 4557

May 5, 2015, Introduced by Rep. Townsend 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 added by 2012 PA 397.

**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  
6 tax and shall remain exempt from ad valorem property taxes as

1 provided in section 8 until that eligible manufacturing personal  
2 property would otherwise be exempt from the collection of taxes  
3 under section 9m, 9n, or 9o of the general property tax act, 1893  
4 PA 206, MCL 211.9m, 211.9n, and 211.9o. **THE HOLDER OF AN INDUSTRIAL**  
5 **FACILITIES EXEMPTION CERTIFICATE THAT HAS BEEN EXTENDED UNDER THIS**  
6 **SUBSECTION SHALL INDICATE THAT PORTION OF A FACILITY THAT IS**  
7 **ELIGIBLE MANUFACTURING PERSONAL PROPERTY BY FILING AN AFFIDAVIT**  
8 **WITH THE ASSESSOR OF THE TOWNSHIP OR CITY IN WHICH THE ELIGIBLE**  
9 **MANUFACTURING PERSONAL PROPERTY IS LOCATED NOT LATER THAN FEBRUARY**  
10 **10 OF THE FIRST YEAR FOR WHICH THE INDUSTRIAL FACILITIES EXEMPTION**  
11 **CERTIFICATE FOR THAT PORTION OF THE FACILITY THAT IS ELIGIBLE**  
12 **MANUFACTURING PERSONAL PROPERTY HAS BEEN EXTENDED UNDER THIS**  
13 **SUBSECTION. THE AFFIDAVIT SHALL BE IN A FORM PRESCRIBED BY THE**  
14 **STATE TAX COMMISSION.**

15 (2) As used in this subsection, "eligible manufacturing  
16 personal property" means that term as defined in section 9m of the  
17 general property tax act, 1893 PA 206, MCL 211.9m.