

Act No. 50  
Public Acts of 2017  
Approved by the Governor  
June 8, 2017  
Filed with the Secretary of State  
June 9, 2017  
EFFECTIVE DATE: July 24, 2017

**STATE OF MICHIGAN  
99TH LEGISLATURE  
REGULAR SESSION OF 2017**

**Introduced by Senators Bieda, Horn, MacGregor, Casperson, Zorn, Hansen, Schmidt, Stamas, Green, Jones, Hertel, Warren, Young, Knezek and Brandenburg**

# **ENROLLED SENATE BILL No. 115**

AN ACT to amend 1996 PA 376, entitled “An act to create and expand certain renaissance zones; to foster economic opportunities in this state; to facilitate economic development; to stimulate industrial, commercial, and residential improvements; to prevent physical and infrastructure deterioration of geographic areas in this state; to authorize expenditures; to provide exemptions and credits from certain taxes; to create certain obligations of this state and local governmental units; to require disclosure of certain transactions and gifts; to provide for appropriations; and to prescribe the powers and duties of certain state and local departments, agencies, and officials,” by amending section 9 (MCL 125.2689), as amended by 2011 PA 315.

*The People of the State of Michigan enact:*

Sec. 9. (1) Except as otherwise provided in this section and section 10, an individual who is a resident of a renaissance zone or a business that is located and conducts business activity within a renaissance zone shall receive the exemption, deduction, or credit as provided in the following for the period provided under section 6(2)(b):

- (a) Section 39b of former 1975 PA 228 or section 433 of the Michigan business tax act, 2007 PA 36, MCL 208.1433.
- (b) Section 31a of the income tax act of 1967, 1967 PA 281, MCL 206.31a.
- (c) Section 35 of chapter 2 of the city income tax act, 1964 PA 284, MCL 141.635.
- (d) Section 5 of the city utility users tax act, 1990 PA 100, MCL 141.1155.

(2) Except as otherwise provided in section 10, property located in a renaissance zone is exempt from the collection of taxes under all of the following:

- (a) Section 7ff of the general property tax act, 1893 PA 206, MCL 211.7ff.
- (b) Section 11 of 1974 PA 198, MCL 207.561.
- (c) Section 12 of the commercial redevelopment act, 1978 PA 255, MCL 207.662.
- (d) Section 21c of the enterprise zone act, 1985 PA 224, MCL 125.2121c.
- (e) Section 1 of 1953 PA 189, MCL 211.181.
- (f) Section 12 of the technology park development act, 1984 PA 385, MCL 207.712.
- (g) Section 51105 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.51105.
- (h) Section 9 of the neighborhood enterprise zone act, 1992 PA 147, MCL 207.779.

(3) During the last 3 years that the taxpayer is eligible for an exemption, deduction, or credit described in subsections (1) and (2), the exemption, deduction, or credit shall be reduced by the following percentages:

(a) For the tax year that is 2 years before the final year of designation as a renaissance zone, the percentage shall be 25%.

(b) For the tax year immediately preceding the final year of designation as a renaissance zone, the percentage shall be 50%.

(c) For the tax year that is the final year of designation as a renaissance zone, the percentage shall be 75%.

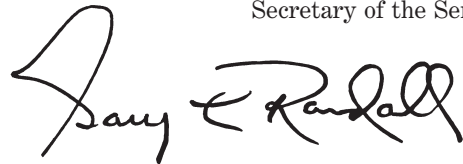
(4) Where a portion of a renaissance zone is included within a transformational brownfield plan under the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672, upon the request of the owner of the real property located within the applicable portion of the zone and the local government unit which designated the zone, and the approval of the Michigan strategic fund and the approval of the city levying an income tax within that zone, subsection (1)(b) and (c) shall not apply within that portion of the renaissance zone. The election under this subsection shall be effective only where the revenues to be collected as a result of the election will be transmitted pursuant to a transformational brownfield plan as provided in section 13c(13) of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2663a.

Enacting section 1. This amendatory act takes effect 45 days after the date it is enacted into law.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved .....

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Governor