

Act No. 264
Public Acts of 2017
Approved by the Governor
December 28, 2017
Filed with the Secretary of State
December 28, 2017
EFFECTIVE DATE: December 31, 2017

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

Introduced by Senator Proos

ENROLLED SENATE BILL No. 573

AN ACT 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 2016 PA 110.

The People of the State of Michigan enact:

Sec. 11a. (1) If a facility was subject to an industrial facilities exemption certificate on or after December 31, 2012, notwithstanding any other provision of this act to the contrary, that portion of the facility that is eligible manufacturing personal property shall remain subject to the industrial facilities tax and shall remain exempt from ad valorem property taxes as provided in section 8 until that eligible manufacturing personal property would otherwise be exempt from the collection of taxes under section 9m, 9n, or 9o of the general property tax act, 1893 PA 206, MCL 211.9m, 211.9n, and 211.9o. The holder of an industrial facilities exemption certificate that has been extended under this subsection shall indicate that portion of a facility that is eligible manufacturing personal property by annually filing the combined document required under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n, with the assessor of the township or city in which the eligible manufacturing personal property is located by the date required under section 9m or 9n of the general property tax act, 1893 PA 206, MCL 211.9m and 211.9n.

(2) As used in this section:

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

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

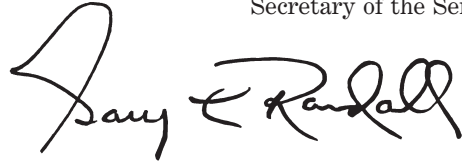
Enacting section 1. This amendatory act takes effect December 31, 2017.

Enacting section 2. This amendatory act does not take effect unless Senate Bill No. 570 of the 99th Legislature 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