

Act No. 164
Public Acts of 2021
Approved by the Governor
December 23, 2021
Filed with the Secretary of State
December 27, 2021
EFFECTIVE DATE: December 27, 2021

**STATE OF MICHIGAN
101ST LEGISLATURE
REGULAR SESSION OF 2021**

Introduced by Senator Runestad

ENROLLED SENATE BILL No. 698

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,” by amending section 14a (MCL 211.14a), as added by 2020 PA 352.

The People of the State of Michigan enact:

Sec. 14a. Notwithstanding any provision of this act to the contrary, including any provision to the contrary in section 13(1) or 14(1), for the 2021 and 2022 tax years only, personal property, including exempt personal property, that is located on tax day in an alternate location due to the COVID-19 pandemic must not be assessed in that alternate location but instead must be assessed in its ordinary location. As used in this section:

(a) “Alternate location” means the geographic area of a local tax collecting unit in this state that is not the ordinary location of an item of personal property but is the location to which the property was moved due to the COVID-19 pandemic.

(b) “Exempt personal property” means personal property exempt from the collection of taxes under this act, including personal property exempt under sections 7 to 7xx and sections 9 to 9o.

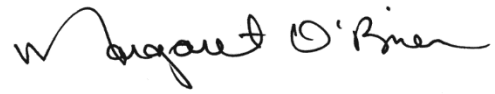
(c) “Ordinary location” means the geographic area of a local tax collecting unit in this state where an item of personal property would have been located for its primary use but for the need to move it to an alternate location due to the COVID-19 pandemic. For purposes of this subdivision, evidence of the ordinary location of personal property includes, but is not limited to, either or both of the following:

(i) A business location of the owner or other person beneficially entitled to the property or in possession of it, as described in section 13(1), where the property usually is deployed under conditions unaffected by the COVID-19 pandemic.

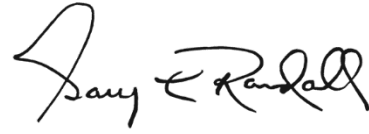
(ii) If the property was located in the geographic area of a local tax collecting unit in this state on December 31, 2019, that location.

(d) “Tax day” means that term as described in section 2(2).

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved _____

Governor