

**INDUSTRIAL DEVELOPMENT REVENUE BOND ACT OF 1963 (EXCERPT)**  
**Act 62 of 1963**

**125.1252 Definitions.**

Sec. 2. As used in this act:

(a) "Industrial building" means a building or structure suitable for, and intended for or incidental to, use as a factory, mill, shop, processing plant, assembly plant, fabricating plant, warehouse, research and development facility, an engineering, architectural, or design facility, or a tourist and resort facility.

(b) "Municipality" means a county, city, incorporated village, township, or port district.

(c) "Governing body" means the board, by whatever name known, charged with governing the municipality.

(d) "Industrial machinery and equipment" means such machinery and equipment, including water and air pollution control equipment and solid waste disposal facilities, other than vehicular equipment, as shall be necessary, suitable, intended for, or incidental to the use to which the industrial building in or near which the machinery or equipment shall be situated is to be put.

(e) "Water and air pollution control equipment" means buildings, plants, structures, equipment, or facilities and their appurtenances, together with lands or interest in lands therefor or a portion thereof, for the purpose of controlling, eliminating, recovering, removing, reducing, dispersing, treating, or neutralizing atmospheric or water pollutants, including liquid, gaseous, or solid substances or discharges or radiation, or cooling the temperature of any of the foregoing, or any liquid, gas, or solid, resulting from any of the following: (i) Any process of industry, manufacture, trade, or business. (ii) The development, processing, or recovery of any natural resources. (iii) The operation of any public utility, any of which may pollute or may tend to pollute or affect the water or air of or adjacent to the state. "Water and air pollution control equipment" includes buildings, plants, structures, facilities, and equipment and their appurtenances, together with lands or interest in lands therefor or a portion thereof, used or to be used as a change in manufacturing, production, generation, transmission, or distribution process to prevent, reduce, recover, remove, disperse, neutralize, control, or eliminate air or water pollution. The term includes any and all buildings, plants, structures, equipment, or facilities and their appurtenances, together with lands or interest in lands therefor or a portion thereof, which qualify as air or water pollution control facilities under section 103(c)(4) of the federal internal revenue code.

(f) "Public utility" means a person, firm, or corporation engaged in the manufacture, production, generation, or distribution of electricity, steam heat, gas, or any combination thereof, for sale to the public.

(g) "Solid waste disposal facilities" means buildings, plants, structures, equipment, or facilities and their appurtenances, together with lands or interest in lands therefor or a portion thereof, for the purpose of treating, shredding, compression, high temperature incineration, pyrolization, separation, or any other technology for recovery, transporting, storing, or the final placement and disposal of solid wastes resulting from any of the following: (i) Any process of industry, manufacture, trade, or business. (ii) The development, processing, or recovery of any natural resources. (iii) The operation of any public utility. "Solid waste disposal facilities" includes any and all buildings, plants, structures, equipment, or facilities and their appurtenances, together with lands or interest in lands therefor or a portion thereof, which qualify as solid waste disposal facilities under section 103(c)(4) of the federal internal revenue code.

(h) "Pollution control facilities" means water and air pollution control equipment and solid waste disposal facilities or any of them.

(i) "Employee-owned corporation" means an employee-owned corporation as defined by the employee-owned corporation act.

**History:** 1963, Act 62, Imd. Eff. May 8, 1963;—Am. 1966, Act 340, Imd. Eff. Sept. 21, 1966;—Am. 1968, Act 200, Imd. Eff. June 22, 1968;—Am. 1970, Act 8, Imd. Eff. Mar. 24, 1970;—Am. 1972, Act 75, Imd. Eff. Mar. 9, 1972;—Am. 1973, Act 172, Imd. Eff. Dec. 21, 1973;—Am. 1985, Act 153, Imd. Eff. Nov. 12, 1985.