

**ENTERPRISE ZONE ACT (EXCERPT)**  
**Act 224 of 1985**

**125.2121c Property located in renaissance zone.**

Sec. 21c. Property, except a casino, exempted under sections 20(1) and (2), 20a, and 20b that is located in a renaissance zone under the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696, is exempt from the specific taxes levied under this act to the extent and for the duration provided pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696, except for that portion of the specific tax levied under this act attributable to a special assessment or a tax described in section 7ff(2) of the general property tax act, 1893 PA 206, MCL 211.7ff. The specific tax calculated under this section shall be disbursed proportionately to the local taxing unit or units that levied the special assessment or the tax described in section 7ff(2) of the general property tax act, 1893 PA 206, MCL 211.7ff. As used in this section, "casino" means a casino or a parking lot, hotel, motel, or retail store owned or operated by a casino, an affiliate, or an affiliated company, regulated by this state pursuant to the Michigan gaming control and revenue act, the Initiated Law of 1996, MCL 432.201 to 432.216.

**History:** Add. 1996, Act 444, Imd. Eff. Dec. 19, 1996;—Am. 1998, Act 242, Imd. Eff. July 3, 1998.