

ENTERPRISE ZONE ACT (EXCERPT)
Act 224 of 1985

125.2121d Facility certified as qualified business; exemption for eligible manufacturing personal property; "eligible manufacturing personal property" defined.

Sec. 21d. (1) If a facility was certified as a qualified business on 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 specific tax levied under this act and shall remain exempt from ad valorem property taxes as provided in this act 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.

(2) As used in this subsection, "eligible manufacturing personal property" means that term as defined in section 9m of the general property tax act, 1893 PA 206, MCL 211.9m.

History: Add. 2012, Act 400, Eff. Mar. 28, 2013.

Compiler's note: Enacting section 1 of Act 400 of 2012 provides:

"Enacting section 1. Section 21d of the enterprise zone act, 1985 PA 224, MCL 125.2121d, as added by this amendatory act, is repealed if House Bill No. 6026 of the 96th Legislature is not approved by a majority of the qualified electors of this state voting on the question at an election to be held on the August regular election date in 2014."

Compiler's note: HB 6026, referred to in enacting section 1, became 2012 PA 408. The act did not appear on the August 5, 2014 primary ballot.