

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

**205.94dd Improvements to real property included within transformational brownfield plan; applicability of tax levy applied to tangible personal property; "eligible property" and "transformational brownfield plan" defined.**

Sec. 4dd. The tax levied under this act does not apply to tangible personal property acquired by a person engaged in the business of altering, repairing, or improving real estate for others, or to the manufacture of a product as described under section 3a(1)(f) or (g), if the property or product is to be affixed to or made a structural part of improvements to real property included within a transformational brownfield plan, to the extent that those improvements are included as eligible activities described in section 2(o)(v) of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2652, on eligible property that is included in a transformational brownfield plan. As used in this section, "eligible property" and "transformational brownfield plan" mean those terms as defined in section 2 of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2652.

**History:** Add. 2017, Act 49, Eff. July 24, 2017;—Am. 2023, Act 92, Imd. Eff. July 19, 2023.