

SOLAR ENERGY FACILITIES TAXATION ACT (EXCERPT)
Act 108 of 2023

211.1161 Requirements for transfer of certificate.

Sec. 11. (1) Not later than 30 days after a qualified local governmental unit receives a request to transfer a certificate, the qualified local governmental unit shall approve the transfer from the holder of the certificate and assign the certificate to a new owner or lessee of the qualified facility if all of the following conditions are met:

- (a) The new owner or lessee consents to the terms of the existing certificate and all provisions of this act.
- (b) All taxes on the qualified facility have been paid.
- (c) The qualified facility has not permanently ceased operations.

(d) In the case of a leased qualified facility, the lessee has provided a copy of the lease agreement or other writing confirming that the lessee is liable for payment of the specific tax for the remaining length of the certificate and proof of that liability.

(2) A qualified local governmental unit shall notify the commission of a transfer under this section not later than 30 days after approval of the transfer.

History: 2023, Act 108, Imd. Eff. July 27, 2023.