

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.7bb Tax exemption for nursery stock seasonal protection unit; definition.

Sec. 7bb. (1) A nursery stock seasonal protection unit, but not the land on which it is located, is exempt from taxation under this act.

(2) As used in this section, "nursery stock seasonal protection unit" means a structure that meets all of the following conditions:

(a) For less than 34 weeks each year, the structure is covered by nonreusable plastic sheeting, shade cloth, or other similar removable material.

(b) The structure is used exclusively for winter protection of fall dug or container grown plants.

(c) The structure does not have a concrete base greater than 10 inches deep or flooring.

History: Add. 1988, Act 23, Imd. Eff. Feb. 18, 1988.

Popular name: Act 206