

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

211.9i Alternative energy personal property; exemption from tax.

Sec. 9i. (1) Subject to subsection (2), alternative energy personal property is exempt from the collection of taxes under this act as provided in this section.

(2) The exemption under this section applies to the following:

(a) Taxes levied on alternative energy personal property after December 31, 2002 and before January 1, 2013.

(b) Taxes levied on that category of alternative energy personal property described in subsection (3)(a)(i) after the effective date of the amendatory act that added this subdivision, without regard to ownership of the alternative energy personal property, provided that all of the following conditions are met:

(i) The alternative energy personal property has a generating capacity of not more than 150 kilowatts and is used solely to offset all or a portion of the commercial or industrial energy usage of the person upon whose real property the alternative energy personal property is located.

(ii) If installed after the effective date of the amendatory act that added this subparagraph, the alternative energy personal property has a true cash value that, when combined with the true cash value of all personal property exempt under section 9o as eligible personal property of the person claiming the exemption under this section or a related entity, equals less than \$80,000.00.

(3) As used in this section:

(a) "Alternative energy personal property" means all of the following:

(i) An alternative energy system.

(ii) An alternative energy vehicle.

(iii) All personal property of an alternative energy technology business.

(iv) The personal property of a business that is not an alternative energy technology business that is used solely for the purpose of researching, developing, or manufacturing an alternative energy technology.

(b) "Alternative energy system", "alternative energy vehicle", "alternative energy technology", and "alternative energy technology business" mean those terms as defined in the Michigan next energy authority act, 2002 PA 593, MCL 207.821 to 207.827.

History: Add. 2002, Act 549, Imd. Eff. July 26, 2002;—Am. 2019, Act. 118, Imd. Eff. Nov. 15, 2019.

Popular name: Act 206