

Act No. 445
Public Acts of 1996
Approved by the Governor
December 19, 1996
Filed with the Secretary of State
December 19, 1996

**STATE OF MICHIGAN
88TH LEGISLATURE
REGULAR SESSION OF 1996**

**Introduced by Reps. Hill, Gustafson, Middleton, Rocca, Randall, Hammerstrom, Bullard, Brackenridge,
Kaza, McNutt and Llewellyn**

ENROLLED HOUSE BILL No. 5195

AN ACT to amend section 12 of Act No. 385 of the Public Acts of 1984, entitled as amended "An act to provide for the establishment of technology park districts in local governmental units; to provide certain facilities located in technology park districts an exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of certain state agencies and officers and certain officers of local governmental units; and to provide remedies and penalties," as amended by Act No. 364 of the Public Acts of 1994, being section 207.712 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 12 of Act No. 385 of the Public Acts of 1984, as amended by Act No. 364 of the Public Acts of 1994, being section 207.712 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 12. (1) Except as provided in subsection (8), there is levied upon every owner of record and every user or occupant, if known, of a facility to which a certificate is issued, a specific tax to be known as a technology park facilities tax.

(2) The amount of the technology park facilities tax in each year shall be determined by multiplying the state equalized valuation of the facility excluding the land and the inventory personal property by the sum of 1/2 of the total mills levied as ad valorem taxes for that year by all taxing units within which the facility is located other than mills levied by a local or intermediate school district within which the facility is located for school operating purposes or mills levied under the state education tax act, Act No. 331 of the Public Acts of 1993, being sections 211.901 to 211.906 of the Michigan Compiled Laws, plus 1/2 of the number of mills levied for school operating purposes in 1993.

(3) The technology park facilities tax shall be collected, disbursed, and assessed in accordance with this act.

(4) The technology park facilities tax shall be an annual tax payable at the same time, in the same manner, and to the same officer or officers as taxes imposed under the general property tax act, Act No. 206 of the Public Acts of 1893, being sections 211.1 to 211.157 of the Michigan Compiled Laws, are payable. Except as otherwise provided in this section, the officer or officers shall disburse technology park facilities tax payments received each year to the state, cities, townships, villages, school districts, counties, community and junior colleges, and authorities, at the times and in the proportions required by law for the disbursement of taxes collected under Act No. 206 of the Public Acts of 1893. To determine the proportion for the disbursement of taxes under this subsection and for attribution of taxes under subsection (6) for taxes collected pursuant to technology park facilities exemption certificates issued before January 1, 1994, the number of mills levied for local school district operating purposes to be used in the calculation shall equal the

number of mills for local school district operating purposes levied in 1993 minus the number of mills levied under Act No. 331 of the Public Acts of 1993 for the year for which the disbursement is calculated.

(5) Except as provided in subsection (6), all or a portion of the amount to be disbursed to intermediate school districts receiving state aid under sections 56, 62, and 81 of the state school aid act of 1979, Act No. 94 of the Public Acts of 1979, being sections 388.1656, 388.1662, and 388.1681 of the Michigan Compiled Laws, as determined on the basis of the tax rates being utilized to compute the amount of state aid, shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(6) For technology park facilities taxes levied after 1993 for school operating purposes, the amount to be disbursed to a local school district shall be paid to the state treasury and credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(7) The officer or officers shall send a copy of the amount of disbursement made to each unit under this section to the department on a form provided by the department.

(8) A facility located in a renaissance zone under the Michigan renaissance zone act, Act No. 376 of the Public Acts of 1996, being sections 125.2681 to 125.2696 of the Michigan Compiled Laws, is exempt from the technology park facilities tax levied under this act to the extent and for the duration provided pursuant to Act No. 376 of the Public Acts of 1996, except for that portion of the technology park facilities tax attributable to a special assessment or a tax described in section 7ff(2) of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.7ff of the Michigan Compiled Laws. The technology park facilities tax calculated under this subsection shall be disbursed proportionately to the local taxing unit or units that levied the special assessment or the tax described in section 7ff(2) of Act No. 206 of the Public Acts of 1893.

This act is ordered to take immediate effect.

Clerk of the House of Representatives.

Secretary of the Senate.

Approved -----

Governor.