

Act No. 455
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 Senator Stallings

ENROLLED SENATE BILL No. 676

AN ACT to amend section 5 of Act No. 100 of the Public Acts of 1990, entitled "An act to permit the imposition, revival, and continued collection by cities of a population of 1,000,000 or more of a utility users tax; to provide the procedure for, and to require the adoption of a prescribed uniform city utility users tax ordinance by cities desiring to impose and collect such a tax; to limit the rate of such tax; to prescribe the powers and duties of the state commissioner of revenue; and to provide for appeals," being section 141.1155 of the Michigan Compiled Laws.

The People of the State of Michigan enact:

Section 1. Section 5 of Act No. 100 of the Public Acts of 1990, being section 141.1155 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 5. (1) The uniform city utility users tax ordinance does not apply to a person or corporation as to whom or which it is beyond the power of the city to impose the tax therein provided for.

(2) For tax years beginning after December 31, 1996, a person or corporation is exempt from the tax imposed under this ordinance for public utility services provided in a renaissance zone to the extent and for the duration provided pursuant to 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.

This act is ordered to take immediate effect.

Secretary of the Senate.

Clerk of the House of Representatives.

Approved -----

Governor.