

SENATE BILL NO. 588

June 5, 1997, Introduced by Senator BOUCHARD and referred
to the Committee on Gaming and Casino Oversight.

A bill to amend 1984 PA 385, entitled
"Technology park development act,"
by amending section 12 (MCL 207.712), as amended by 1996 PA 445.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

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

5 (2) The amount of the technology park facilities tax in each
6 year shall be determined by multiplying the state equalized valu-
7 ation of the facility excluding the land and the inventory per-
8 sonal property by the sum of 1/2 of the total mills levied as ad
9 valorem taxes for that year by all taxing units within which the
10 facility is located other than mills levied by a local or
11 intermediate school district within which the facility is located

1 for school operating purposes or mills levied under the state
2 education tax act, ~~Act No. 331 of the Public Acts of 1993, being~~
3 ~~sections 211.901 to 211.906 of the Michigan Compiled Laws~~ 1993
4 PA 331, MCL 211.901 TO 211.906, plus 1/2 of the number of mills
5 levied for school operating purposes in 1993.

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

8 (4) The technology park facilities tax shall be an annual
9 tax payable at the same time, in the same manner, and to the same
10 officer or officers as taxes imposed under the general property
11 tax act, ~~Act No. 206 of the Public Acts of 1893, being sections~~
12 ~~211.1 to 211.157 of the Michigan Compiled Laws~~ 1893 PA 206, MCL
13 211.1 TO 211.157, are payable. Except as otherwise provided in
14 this section, the officer or officers shall disburse technology
15 park facilities tax payments received each year to the state,
16 cities, townships, villages, school districts, counties, commu-
17 nity and junior colleges, and authorities, at the times and in
18 the proportions required by law for the disbursement of taxes
19 collected under ~~Act No. 206 of the Public Acts of 1893~~ THE GEN-
20 ERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157. To
21 determine the proportion for the disbursement of taxes under this
22 subsection and for attribution of taxes under subsection (6) for
23 taxes collected pursuant to technology park facilities exemption
24 certificates issued before January 1, 1994, the number of mills
25 levied for local school district operating purposes to be used in
26 the calculation shall equal the number of mills for local school
27 district operating purposes levied in 1993 minus the number of

1 mills levied under ~~Act No. 331 of the Public Acts of 1993~~ THE
2 STATE EDUCATION TAX ACT, 1993 PA 331, MCL 211.901 TO 211.906, for
3 the year for which the disbursement is calculated.

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

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

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

22 (8) A facility, EXCEPT A CASINO, located in a renaissance
23 zone under the Michigan renaissance zone act, ~~Act No. 376 of the~~
24 ~~Public Acts of 1996, being sections 125.2681 to 125.2696 of the~~
25 ~~Michigan Compiled Laws~~ 1996 PA 376, MCL 125.2681 TO 125.2696, is
26 exempt from the technology park facilities tax levied under this
27 act to the extent and for the duration provided pursuant to ~~Act~~

1 ~~No. 376 of the Public Acts of 1996~~ THE MICHIGAN RENAISSANCE ZONE
2 ACT, 1996 PA 376, MCL 125.2681 TO 125.2696, except for that por-
3 tion of the technology park facilities tax attributable to a spe-
4 cial assessment or a tax described in section 7ff(2) of the gen-
5 eral property tax act, ~~Act No. 206 of the Public Acts of 1893,~~
6 ~~being section 211.7ff of the Michigan Compiled Laws~~ 1893 PA 206,
7 MCL 211.7FF. The technology park facilities tax calculated under
8 this subsection shall be disbursed proportionately to the local
9 taxing unit or units that levied the special assessment or the
10 tax described in section 7ff(2) of ~~Act No. 206 of the Public~~
11 ~~Acts of 1893~~ THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL
12 211.7FF. AS USED IN THIS SUBSECTION, "CASINO" MEANS A CASINO OR
13 A PARKING LOT, HOTEL, MOTEL, OR RETAIL STORE OWNED OR OPERATED BY
14 A CASINO, AN AFFILIATE, OR AN AFFILIATED COMPANY, REGULATED BY
15 THIS STATE PURSUANT TO THE MICHIGAN GAMING CONTROL AND REVENUE
16 ACT, THE INITIATED LAW OF 1996, MCL 432.201 TO 432.216.