

**SENATE BILL NO. 1266**

September 15, 1998, Introduced by Senator STEIL and referred to the Committee on Economic Development, International Trade and Regulatory Affairs.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
by amending section 7o (MCL 211.7o), as amended by 1996 PA 469.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 7o. (1) Property owned and occupied by a nonprofit  
2 charitable institution while occupied by that nonprofit charita-  
3 ble institution solely for the purposes for which it was incorpo-  
4 rated is exempt from the collection of taxes under this act.

5       (2) PROPERTY OWNED AND OCCUPIED BY A CHARITABLE TRUST WHILE  
6 OCCUPIED BY THAT CHARITABLE TRUST SOLELY FOR THE CHARITABLE PUR-  
7 POSES FOR WHICH THAT CHARITABLE TRUST WAS ESTABLISHED IS EXEMPT  
8 FROM THE COLLECTION OF TAXES UNDER THIS ACT.

9       (3) ~~-(2)-~~ Property owned by a nonprofit charitable  
10 institution OR CHARITABLE TRUST that is leased, loaned, or  
11 otherwise made available to another nonprofit charitable

1 institution ~~—,~~ OR CHARITABLE TRUST OR TO a nonprofit hospital  
2 ~~—,~~ or a nonprofit educational institution ~~—,~~ THAT IS occupied  
3 by that nonprofit charitable institution, CHARITABLE TRUST, non-  
4 profit hospital, or nonprofit educational institution solely for  
5 the purposes for which that nonprofit charitable institution,  
6 CHARITABLE TRUST, nonprofit hospital, or nonprofit educational  
7 institution was organized OR ESTABLISHED and that would be exempt  
8 from taxes collected under this act if the property were occupied  
9 by the lessor nonprofit charitable institution OR CHARITABLE  
10 TRUST solely for the purposes for which the lessor charitable  
11 nonprofit institution was organized OR THE CHARITABLE TRUST WAS  
12 ESTABLISHED is exempt from the collection of taxes under this  
13 act.

14 (4) ~~—(3)—~~ A charitable home of a fraternal or secret soci-  
15 ety, or a nonprofit corporation whose stock is wholly owned by a  
16 religious or fraternal society that owns and operates facilities  
17 for the aged and chronically ill and in which the net income from  
18 the operation of the corporation does not inure to the benefit of  
19 any person other than the residents, is exempt from the collec-  
20 tion of taxes under this act.

21 (5) AS USED IN THIS SECTION, "CHARITABLE TRUST" MEANS A  
22 CHARITABLE TRUST REGISTERED UNDER THE SUPERVISION OF TRUSTEES FOR  
23 CHARITABLE PURPOSES ACT, 1961 PA 101, MCL 14.251 TO 14.266.