

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 6074

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.157) by adding section 9i.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 9I. (1) ALTERNATIVE ENERGY PERSONAL PROPERTY IS EXEMPT
2 FROM THE COLLECTION OF TAXES UNDER THIS ACT AS PROVIDED IN THIS
3 SECTION.
4 (2) IF THE MICHIGAN NEXT ENERGY AUTHORITY CERTIFIES ALTERNA-
5 TIVE ENERGY PERSONAL PROPERTY AS ELIGIBLE FOR THE EXEMPTION UNDER
6 THIS SECTION AS PROVIDED IN THE MICHIGAN NEXT ENERGY AUTHORITY
7 ACT, THE MICHIGAN NEXT ENERGY AUTHORITY SHALL FORWARD A COPY OF
8 THAT CERTIFICATION TO ALL OF THE FOLLOWING:
9 (A) THE SECRETARY OF THE LOCAL SCHOOL DISTRICT IN WHICH THE
10 ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED.

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1 (B) THE TREASURER OF THE LOCAL TAX COLLECTING UNIT IN WHICH
2 THE ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED.

3 (C) THE STATE TREASURER.

4 (3) WITHIN 60 DAYS AFTER RECEIPT OF THE CERTIFICATION OF
5 ALTERNATIVE ENERGY PERSONAL PROPERTY UNDER SUBSECTION (2), THE
6 SCHOOL BOARD FOR THE LOCAL SCHOOL DISTRICT IN WHICH THE ALTERNA-
7 TIVE ENERGY PERSONAL PROPERTY IS LOCATED, WITH THE WRITTEN CON-
8 CURRENCE OF THE SUPERINTENDENT OF THE LOCAL SCHOOL DISTRICT, MAY
9 ADOPT A RESOLUTION TO NOT EXEMPT THAT ALTERNATIVE ENERGY PERSONAL
10 PROPERTY FROM THE TAX LEVIED IN THAT LOCAL SCHOOL DISTRICT UNDER
11 SECTION 1211 OF THE REVISED SCHOOL CODE, 1976 PA 451, MCL
12 380.1211. IF A RESOLUTION IS ADOPTED UNDER THIS SUBSECTION, A
13 COPY OF THE RESOLUTION SHALL BE FORWARDED TO THE MICHIGAN NEXT
14 ENERGY AUTHORITY AND TO THE STATE TREASURER. IF A RESOLUTION IS
15 NOT ADOPTED UNDER THIS SUBSECTION, THAT ALTERNATIVE ENERGY PER-
16 SONAL PROPERTY IS EXEMPT FROM THE TAX LEVIED IN THAT LOCAL SCHOOL
17 DISTRICT UNDER SECTION 1211 OF THE REVISED SCHOOL CODE, 1976 PA
18 451, MCL 380.1211, FOR THE PERIOD PROVIDED IN SUBSECTION (6).

19 (4) WITHIN 60 DAYS AFTER RECEIPT OF THE CERTIFICATION OF
20 ALTERNATIVE ENERGY PERSONAL PROPERTY UNDER SUBSECTION (2), THE
21 GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT IN WHICH THE
22 ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED MAY ADOPT A RESO-
23 LUTION TO NOT EXEMPT THAT ALTERNATIVE ENERGY PERSONAL PROPERTY
24 FROM THE TAXES COLLECTED IN THAT LOCAL TAX COLLECTING UNIT,
25 EXCEPT TAXES COLLECTED UNDER SECTION 1211 OF THE REVISED SCHOOL
26 CODE, 1976 PA 451, MCL 380.1211, OR THE TAX LEVIED BY THIS STATE
27 UNDER THE STATE EDUCATION TAX ACT, 1993 PA 331, MCL 211.901 TO

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1 211.906. THE CLERK OF THE LOCAL TAX COLLECTING UNIT SHALL NOTIFY
2 IN WRITING THE ASSESSOR OF THE LOCAL TAX COLLECTING UNIT IN WHICH
3 THE ALTERNATIVE ENERGY PERSONAL PROPERTY IS LOCATED AND THE LEG-
4 ISLATIVE BODY OF EACH TAXING UNIT THAT LEVIES AD VALOREM PROPERTY
5 TAXES IN THAT LOCAL TAX COLLECTING UNIT IN WHICH THE ALTERNATIVE
6 ENERGY PERSONAL PROPERTY IS LOCATED. NOTICE OF THE MEETING AT
7 WHICH THE RESOLUTION WILL BE CONSIDERED SHALL BE PROVIDED AS
8 REQUIRED UNDER THE OPEN MEETINGS ACT, 1976 PA 267, MCL 15.261 TO
9 15.275. BEFORE ACTING ON THE RESOLUTION, THE GOVERNING BODY OF
10 THE LOCAL TAX COLLECTING UNIT SHALL AFFORD THE ASSESSOR AND A
11 REPRESENTATIVE OF THE AFFECTED TAXING UNITS AN OPPORTUNITY FOR A
12 HEARING. IF A RESOLUTION IS ADOPTED UNDER THIS SUBSECTION, A
13 COPY OF THE RESOLUTION SHALL BE FORWARDED TO THE MICHIGAN NEXT
14 ENERGY AUTHORITY AND TO THE STATE TREASURER. IF A RESOLUTION IS
15 NOT ADOPTED UNDER THIS SUBSECTION, THAT ALTERNATIVE ENERGY PER-
16 SONAL PROPERTY IS EXEMPT FROM THE TAXES COLLECTED IN THAT LOCAL
17 TAX COLLECTING UNIT FOR THE PERIOD PROVIDED IN SUBSECTION (6),
18 EXCEPT TAXES COLLECTED UNDER SECTION 1211 OF THE REVISED SCHOOL
19 CODE, 1976 PA 451, MCL 380.1211, OR THE TAX LEVIED BY THIS STATE
20 UNDER THE STATE EDUCATION TAX ACT, 1993 PA 331, MCL 211.901 TO
21 211.906.

22 (5) WITHIN 60 DAYS AFTER RECEIPT OF THE CERTIFICATION OF
23 ALTERNATIVE ENERGY PERSONAL PROPERTY UNDER SUBSECTION (2), THE
24 STATE TREASURER, OR HIS OR HER DESIGNEE, MAY ENTER AN ORDER TO
25 NOT EXEMPT THAT ALTERNATIVE ENERGY PERSONAL PROPERTY FROM THE TAX
26 LEVIED BY THIS STATE UNDER THE STATE EDUCATION TAX ACT, 1993 PA
27 331, MCL 211.901 TO 211.906. IF AN ORDER IS ENTERED UNDER THIS

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1 SUBSECTION, A COPY OF THAT ORDER SHALL BE FORWARDED TO THE
2 MICHIGAN NEXT ENERGY AUTHORITY AND TO THE TREASURER OF THE LOCAL
3 TAX COLLECTING UNIT IN WHICH THE ALTERNATIVE ENERGY PERSONAL
4 PROPERTY IS LOCATED. IF AN ORDER IS NOT ENTERED UNDER THIS SUB-
5 SECTION, THAT ALTERNATIVE ENERGY PERSONAL PROPERTY IS EXEMPT FROM
6 THE TAX LEVIED BY THIS STATE UNDER THE STATE EDUCATION TAX ACT,
7 1993 PA 331, MCL 211.901 TO 211.906, FOR THE PERIOD PROVIDED
8 UNDER SUBSECTION (6).

9 (6) THE EXEMPTION UNDER THIS SECTION APPLIES TO TAXES LEVIED
10 AFTER DECEMBER 31, 2002 AND BEFORE JANUARY 1, 2013.

11 (7) AS USED IN THIS SECTION:

12 (A) "ALTERNATIVE ENERGY PERSONAL PROPERTY" MEANS ALL OF THE
13 FOLLOWING:

14 (i) AN ALTERNATIVE ENERGY SYSTEM.

15 (ii) AN ALTERNATIVE ENERGY VEHICLE.

16 (iii) ALL PERSONAL PROPERTY OF AN ALTERNATIVE ENERGY TECH-
17 NOLOGY BUSINESS.

18 (iv) THE PERSONAL PROPERTY OF A BUSINESS THAT IS NOT AN
19 ALTERNATIVE ENERGY TECHNOLOGY BUSINESS THAT IS USED SOLELY FOR
20 THE PURPOSE OF RESEARCHING, DEVELOPING, OR MANUFACTURING AN
21 ALTERNATIVE ENERGY TECHNOLOGY.

22 (B) "ALTERNATIVE ENERGY SYSTEM", "ALTERNATIVE ENERGY
23 VEHICLE", "ALTERNATIVE ENERGY TECHNOLOGY", AND "ALTERNATIVE
24 ENERGY TECHNOLOGY BUSINESS" MEAN THOSE TERMS AS DEFINED IN THE
25 MICHIGAN NEXT ENERGY AUTHORITY ACT.