

HOUSE BILL No. 5350

December 4, 2003, Introduced by Rep. LaSata and referred to the Committee on Tax Policy.

A bill to amend 1990 PA 100, entitled
"City utility users tax act,"
by amending section 5 of chapter 1 (MCL 141.1155), as amended by
1998 PA 241.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

CHAPTER 1

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

6 (2) For tax years beginning after December 31, 1996, a person
7 or corporation, except a casino, is exempt from the tax imposed
8 under this ordinance for public utility services provided in a
9 renaissance zone to the extent and for the duration provided
10 pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL

1 125.2681 to 125.2696. As used in this subsection, "casino" means
2 a casino or a parking lot, hotel, motel, or retail store owned or
3 operated by a casino, an affiliate, or an affiliated company,
4 regulated by this state pursuant to the Michigan gaming control
5 and revenue act, the Initiated Law of 1996, MCL 432.201 to
6 432.216.

7 (3) For tax years beginning after December 31, 2003, a
8 qualified start-up business is exempt from the tax imposed under
9 this ordinance for the 5 consecutive tax years that begin with
10 the first tax year in which the qualified start-up business
11 claims a credit under section 31a of the single business tax act,
12 1975 PA 228, MCL 208.31a. As used in this subsection, "qualified
13 start-up business" means that term as defined in section 31a of
14 the single business tax act, 1975 PA 228, MCL 208.31a.