

# SENATE BILL No. 875

December 3, 2003, Introduced by Senators GILBERT, KUIPERS, SIKKEMA, BISHOP, HAMMERSTROM, SANBORN, McMANUS, VAN WOERKOM, ALLEN, BIRKHOZ, JELINEK, JOHNSON, CROUSEY, GARCIA, BROWN and TOY and referred to the Committee on Economic Development, Small Business and Regulatory Reform.

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

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 provided for in the uniform city utility users tax ordinance.

(2) For tax years beginning after December 31, 1996, a person or corporation, except a casino, 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, 1996 PA 376, MCL

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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.