

SENATE BILL No. 1435

September 30, 2004, Introduced by Senators SCHAUER and GEORGE and referred to the Committee on Commerce and Labor.

A bill to amend 1893 PA 206, entitled "The general property tax act," by amending section 7n (MCL 211.7n), as amended by 1981 PA 212.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

SENATE BILL No. 1435

1 Sec. 7n. (1) Real ~~estate~~ or personal property owned and
2 occupied by a nonprofit theater, library, or educational ~~—~~ or
3 scientific ~~institutions incorporated under the laws of this~~
4 ~~state~~ **institution** with the buildings and other property thereon
5 while occupied by ~~them~~ **the nonprofit theater, library, or**
6 **educational or scientific institution** solely for the purposes for
7 which the ~~institutions were~~ **institution was** incorporated is
8 exempt from ~~taxation~~ **the collection of taxes** under this act.
9 ~~In addition, real estate~~

10 (2) **Real** or personal property owned and occupied by a
11 nonprofit organization ~~organized under the laws of this state~~

1 devoted exclusively to fostering the development of literature,
2 music, painting, or sculpture ~~which~~ **that** substantially enhances
3 the cultural environment of a community as a whole, is available
4 to the general public on a regular basis, and is occupied by ~~it~~
5 **the nonprofit organization** solely for the purposes for which the
6 **nonprofit** organization was incorporated is exempt from ~~taxation~~
7 **the collection of taxes** under this act.

8 (3) As used in this section, property shall be considered
9 occupied by a nonprofit theater, library, educational or
10 scientific institution, or nonprofit organization if that
11 property is undergoing construction or renovation in order to
12 accommodate the purposes for which the nonprofit theater,
13 library, educational or scientific institution, or nonprofit
14 organization was incorporated.