

HOUSE BILL No. 6648

November 14, 2006, Introduced by Reps. Kolb and Zelenko and referred to the Committee on Tax Policy.

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
(MCL 205.51 to 205.78) by adding section 4cc.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 4CC. (1) BEGINNING JANUARY 1, 2007 THROUGH DECEMBER 31,
2 2007, A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY EXCLUDE FROM
3 THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX THE SALE OF
4 TANGIBLE PERSONAL PROPERTY THAT IS A COOL ROOF PRODUCT.

5 (2) THE DEPARTMENT AND THE MICHIGAN PUBLIC SERVICE COMMISSION
6 SHALL JOINTLY DETERMINE THE TANGIBLE PERSONAL PROPERTY ELIGIBLE FOR
7 AN EXEMPTION UNDER THIS SECTION AND ANY APPLICATION OR VERIFICATION
8 PROCESS NECESSARY TO IMPLEMENT THIS SECTION.

9 (3) NOT LATER THAN MAY 1, 2008, THE DEPARTMENT AND THE

1 MICHIGAN PUBLIC SERVICE COMMISSION SHALL PREPARE A JOINT REPORT TO
2 THE SENATE AND THE HOUSE OF REPRESENTATIVES DETAILING THE COSTS,
3 BENEFITS, AND RESULTS OF THE EXEMPTION UNDER THIS SECTION.

4 (4) AS USED IN THIS SECTION, "COOL ROOF" PRODUCT MEANS
5 TANGIBLE PERSONAL PROPERTY USED TO CONSTRUCT A NEW ROOF OR REPAIR
6 OR REPLACE AN EXISTING ROOF THAT MEETS ALL OF THE FOLLOWING
7 REQUIREMENTS:

8 (A) IS INCLUDED IN THE ENERGY STAR ROOF PRODUCTS PROGRAM
9 QUALIFYING PRODUCT LIST.

10 (B) FOR A FLAT ROOF, MEETS ALL OF THE FOLLOWING REQUIREMENTS:

11 (i) HAS A REFLECTIVITY OF NOT LESS THAN 65%.

12 (ii) MEETS 1 OF THE FOLLOWING REQUIREMENTS:

13 (A) HAS AN EMITTANCE OF NOT LESS THAN 80%.

14 (B) HAS A SOLAR REFLECTIVE INDEX OF NOT LESS THAN 75%.

15 (C) FOR A SLOPED ROOF, MEETS ALL OF THE FOLLOWING

16 REQUIREMENTS:

17 (i) HAS A REFLECTIVITY OF NOT LESS THAN 40%.

18 (ii) MEETS 1 OF THE FOLLOWING REQUIREMENTS:

19 (A) HAS AN EMITTANCE OF NOT LESS THAN 80%.

20 (B) HAS A SOLAR REFLECTIVE INDEX OF NOT LESS THAN 41%.