

HOUSE BILL No. 6050

November 28, 2012, Introduced by Rep. Foster and referred to the Committee on Tax Policy.

A bill to amend 1974 PA 198, entitled

"An act to provide for the establishment of plant rehabilitation districts and industrial development districts in local governmental units; to provide for the exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to impose and provide for the disposition of an administrative fee; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of the state tax commission and certain officers of local governmental units; and to provide penalties,"

(MCL 207.551 to 207.572) by adding section 11a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 11A. (1) IF A FACILITY WAS SUBJECT TO AN INDUSTRIAL
2 FACILITIES EXEMPTION CERTIFICATE ON DECEMBER 31, 2011,
3 NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT TO THE CONTRARY,
4 THAT PORTION OF THE FACILITY THAT IS ELIGIBLE MANUFACTURING
5 PERSONAL PROPERTY SHALL REMAIN SUBJECT TO THE INDUSTRIAL FACILITIES

1 TAX AND SHALL REMAIN EXEMPT FROM AD VALOREM PROPERTY TAXES AS
2 PROVIDED IN SECTION 8 UNTIL THAT ELIGIBLE MANUFACTURING PERSONAL
3 PROPERTY WOULD OTHERWISE BE EXEMPT FROM THE COLLECTION OF TAXES
4 UNDER SECTION 9M, 9N, OR 9O OF THE GENERAL PROPERTY TAX ACT, 1893
5 PA 206, MCL 211.9M, 211.9N, AND 211.9O.

6 (2) AS USED IN THIS SUBSECTION, "ELIGIBLE MANUFACTURING
7 PERSONAL PROPERTY" MEANS THAT TERM AS DEFINED IN SECTION 2 OF THE
8 PERSONAL PROPERTY TAX EXEMPTION REIMBURSEMENT ACT.