

# HOUSE BILL No. 6055

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

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 9n.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 9N. (1) BEGINNING DECEMBER 31, 2015 AND EACH YEAR  
2        THEREAFTER, QUALIFIED PREVIOUSLY EXISTING PERSONAL PROPERTY IS  
3        EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT.

4        (2) AN OWNER OF QUALIFIED PREVIOUSLY EXISTING PERSONAL  
5        PROPERTY SHALL CLAIM THE EXEMPTION UNDER THIS SECTION BY FILING AN  
6        AFFIDAVIT WITH THE LOCAL TAX COLLECTING UNIT IN WHICH THE QUALIFIED  
7        PREVIOUSLY EXISTING PERSONAL PROPERTY IS LOCATED AND THE DEPARTMENT  
8        OF TREASURY NOT LATER THAN MAY 1. THE AFFIDAVIT SHALL BE IN A FORM  
9        PRESCRIBED BY THE DEPARTMENT OF TREASURY. AN OWNER OF QUALIFIED  
10       PREVIOUSLY EXISTING PERSONAL PROPERTY IS ONLY REQUIRED TO FILE THE  
11       AFFIDAVIT CLAIMING THE EXEMPTION UNDER THIS SECTION IN THE FIRST

1 YEAR IN WHICH THE EXEMPTION FOR THAT QUALIFIED PREVIOUSLY EXISTING  
2 PERSONAL PROPERTY IS CLAIMED.

3 (3) IF AN AFFIDAVIT CLAIMING THE EXEMPTION UNDER THIS SECTION  
4 IS FILED AS PROVIDED IN SUBSECTION (2), THE OWNER OF THAT QUALIFIED  
5 PREVIOUSLY EXISTING PERSONAL PROPERTY IS NOT REQUIRED TO ALSO FILE  
6 A STATEMENT UNDER SECTION 19 FOR THAT QUALIFIED PREVIOUSLY EXISTING  
7 PERSONAL PROPERTY IN THAT TAX YEAR OR ANY SUCCEEDING TAX YEAR.

8 (4) AS USED IN THIS SECTION:

9 (A) "ELIGIBLE MANUFACTURING PERSONAL PROPERTY" MEANS THAT TERM  
10 AS DEFINED IN SECTION 2 OF THE PERSONAL PROPERTY TAX EXEMPTION  
11 REIMBURSEMENT ACT.

12 (B) "QUALIFIED PREVIOUSLY EXISTING PERSONAL PROPERTY" MEANS  
13 PERSONAL PROPERTY THAT MEETS ALL OF THE FOLLOWING CONDITIONS:

14 (i) IS ELIGIBLE MANUFACTURING PERSONAL PROPERTY.

15 (ii) MEETS ANY OF THE FOLLOWING CONDITIONS:

16 (A) HAS BEEN SUBJECT TO OR EXEMPT FROM THE COLLECTION OF TAXES  
17 UNDER THIS ACT FOR THE IMMEDIATELY PRECEDING 10 YEARS.

18 (B) IF THAT PERSONAL PROPERTY WAS LOCATED BOTH OUTSIDE OF AND  
19 WITHIN THIS STATE IN THE IMMEDIATELY PRECEDING 10 YEARS, THAT  
20 PERSONAL PROPERTY WAS SUBJECT TO OR EXEMPT FROM THE COLLECTION OF  
21 TAXES UNDER THIS ACT, OR WOULD HAVE BEEN SUBJECT TO OR EXEMPT FROM  
22 THE COLLECTION OF TAXES UNDER THIS ACT IF LOCATED IN THIS STATE,  
23 FOR THE IMMEDIATELY PRECEDING 10 YEARS.

24 (C) IF THAT PERSONAL PROPERTY WAS LOCATED OUTSIDE OF THIS  
25 STATE IN THE IMMEDIATELY PRECEDING 10 YEARS, THAT PERSONAL PROPERTY  
26 WOULD HAVE BEEN SUBJECT TO OR EXEMPT FROM THE COLLECTION OF TAXES  
27 UNDER THIS ACT FOR THE IMMEDIATELY PRECEDING 10 YEARS IF THAT

1    PERSONAL PROPERTY HAD BEEN LOCATED IN THIS STATE.