

SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4557

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,"

by amending section 11a (MCL 207.561a), as added by 2012 PA 397.

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 **OR AFTER** December 31, 2012,
3 notwithstanding any other provision of this act to the contrary,
4 that portion of the facility that is eligible manufacturing

1 personal property shall remain subject to the industrial facilities
2 tax and shall remain exempt from ad valorem property taxes as
3 provided in section 8 until that eligible manufacturing personal
4 property would otherwise be exempt from the collection of taxes
5 under section 9m, 9n, or 9o of the general property tax act, 1893
6 PA 206, MCL 211.9m, 211.9n, and 211.9o. **THE HOLDER OF AN INDUSTRIAL**
7 **FACILITIES EXEMPTION CERTIFICATE THAT HAS BEEN EXTENDED UNDER THIS**
8 **SUBSECTION SHALL INDICATE THAT PORTION OF A FACILITY THAT IS**
9 **ELIGIBLE MANUFACTURING PERSONAL PROPERTY BY FILING AN AFFIDAVIT**
10 **WITH THE ASSESSOR OF THE TOWNSHIP OR CITY IN WHICH THE ELIGIBLE**
11 **MANUFACTURING PERSONAL PROPERTY IS LOCATED NOT LATER THAN FEBRUARY**
12 **20 OF THE FIRST YEAR THAT THE ELIGIBLE MANUFACTURING PERSONAL**
13 **PROPERTY IS ELIGIBLE PERSONAL PROPERTY IN A MANNER PROVIDED BY**
14 **SECTION 7(8) OF THE STATE ESSENTIAL SERVICES ASSESSMENT ACT, 2014**
15 **PA 92, MCL 211.1057. THE AFFIDAVIT SHALL BE IN A FORM PRESCRIBED BY**
16 **THE STATE TAX COMMISSION.**

17 (2) As used in this ~~subsection, "eligible~~ **SECTION:**

18 (A) **"ELIGIBLE** manufacturing personal property" means that term
19 as defined in section 9m of the general property tax act, 1893 PA
20 206, MCL 211.9m.

21 (B) **"ELIGIBLE PERSONAL PROPERTY" MEANS THAT TERM AS DEFINED IN**
22 **SECTION 3(E) (iii) OF THE STATE ESSENTIAL SERVICES ASSESSMENT ACT,**
23 **2014 PA 92, MCL 211.1053.**