

Act No. 356
Public Acts of 2020
Approved by the Governor
December 30, 2020
Filed with the Secretary of State
December 30, 2020
EFFECTIVE DATE: March 24, 2021

**STATE OF MICHIGAN
100TH LEGISLATURE
REGULAR SESSION OF 2020**

Introduced by Senators Schmidt, Horn and Moss

ENROLLED SENATE BILL No. 1218

AN ACT to amend 1953 PA 189, entitled "An act to provide for the taxation of lessees and users of tax-exempt property," by amending section 1 (MCL 211.181), as amended by 1998 PA 244.

The People of the State of Michigan enact:

Sec. 1. (1) Except as provided in this section, if real property exempt for any reason from ad valorem property taxation is leased, loaned, or otherwise made available to and used by a private individual, association, or corporation in connection with a business conducted for profit, the lessee or user of the real property is subject to taxation in the same amount and to the same extent as though the lessee or user owned the real property.

(2) Subsection (1) does not apply to any of the following:

(a) Federal property for which payments are made instead of ad valorem property taxes in amounts equivalent to taxes that might otherwise be lawfully assessed or property of a state-supported educational institution, enumerated in section 4 of article VIII of the state constitution of 1963.

(b) Property that is used as a concession at a public airport, park, market, or similar property and that is available for use by the general public.

(c) Property that is used by the lessee or user only in conjunction with a county fair, community fair, 4-H fair, or state fair of this state, or in conjunction with a special event for which the lessee or user pays a fee to the county fair, community fair, 4-H fair, or state fair. As used in this subdivision, "special event" means an event during which property is occupied by the lessee or user for not more than 14 consecutive days.

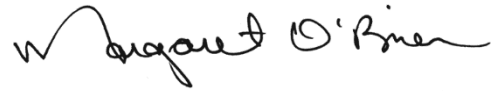
(d) For tax days before December 31, 1985, property that is used by the lessee or user in such a manner that the city or township in which the property is located receives revenue under section 17 of the horse racing law of 1995, 1995 PA 279, MCL 431.317.

(e) Real property located in a renaissance zone, except a casino, to the extent and for the duration provided in the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696, except a special assessment or a tax described in section 7ff(2) of the general property tax act, 1893 PA 206, MCL 211.7ff. As used in this subdivision, "casino" means a casino or a parking lot, hotel, motel, or retail store owned or operated by a casino, an affiliate, or an affiliated company, regulated by this state pursuant to the Michigan Gaming Control and Revenue Act, 1996 IL 1, MCL 432.201 to 432.226.

(f) Property that qualifies as a public bridge facility that is used by a concessionaire pursuant to a public-private agreement entered into with a city under section 5k of the home rule city act, 1909 PA 279, MCL 117.5k. As used in this subdivision, "concessionaire", "public bridge facility", and "public-private agreement" mean those terms as defined in section 5k of the home rule city act, 1909 PA 279, MCL 117.5k.

Enacting section 1. This amendatory act does not take effect unless all of the following bills of the 100th Legislature are enacted into law:

- (a) Senate Bill No. 1215.
- (b) Senate Bill No. 1217.



Secretary of the Senate



Clerk of the House of Representatives

Approved _____

Governor

Compiler's note: Senate Bill No. 1215, referred to in enacting section 1, was filed with the Secretary of State December 30, 2020, and became 2020 PA 353, Eff. Mar. 24, 2021.

Senate Bill No. 1217, also referred to in enacting section 1, was filed with the Secretary of State December 30, 2020, and became 2020 PA 355, Eff. Mar. 24, 2021.