

HB-4210, House Concurred, March 25, 2021

HB-4210, As Passed Senate, March 25, 2021

**SUBSTITUTE FOR
HOUSE BILL NO. 4210**

A bill to amend 1905 PA 282, entitled

"An act to provide for the assessment of the property, by whomsoever owned, operated or conducted, of railroad companies, union station and depot companies, telegraph companies, telephone companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, and fast freight companies, and all other companies owning, leasing, running or operating any freight, stock, refrigerator, or any other cars, not being exclusively the property of any railroad company paying taxes upon its rolling stock under the provisions of this act, over or upon the line or lines of any railroad or railroads in this state, and for the levy of taxes thereon by a state board of assessors, and for the collection of such taxes, and to repeal all acts or parts of acts contravening any of the provisions of this act,"

(MCL 207.1 to 207.21) by adding section 5c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 5c. (1) Beginning December 31, 2020, eligible broadband
2 equipment of a qualified business is exempt under section 5(1)(b)
3 from taxation under this act if it is exempt from the collection of
4 general ad valorem property taxes under section 9p of the general
5 property tax act, 1893 PA 206, MCL 211.9p, and if a claim for the
6 exemption under section 5(1)(b) is properly filed pursuant to
7 subsection (2).

8 (2) To claim the exemption under section 5(1)(b) described in
9 subsection (1), a qualified business must electronically file a
10 statement from an officer of the qualified business, or otherwise
11 provide similar certification in a form and manner prescribed by
12 the department of treasury, specifically describing the equipment
13 for which the exemption is claimed and certifying that all of the
14 requirements for the exemption under this section are met as to
15 that equipment. The statement or other similar certification must
16 be filed with the department of treasury by not later than February
17 20 of each year that the exemption is claimed.

18 (3) As used in this section, "eligible broadband equipment",
19 "lack of broadband service", and "qualified business" mean those
20 terms as defined in section 9p of the general property tax act,
21 1893 PA 206, MCL 211.9p.

22 Enacting section 1. This amendatory act takes effect 90 days
23 after the date it is enacted into law.

24 Enacting section 2. This amendatory act does not take effect
25 unless Senate Bill No. 46 of the 101st Legislature is enacted into
26 law.