

**SUBSTITUTE FOR
SENATE BILL NO. 46**

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

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 9p. (1) Beginning December 31, 2020, eligible broadband**
2 **equipment that resolves lack of broadband service by delivering**
3 **high-speed internet access at speeds of at least 25 megabits per**
4 **second downstream and 3 megabits per second upstream is exempt from**
5 **the collection of taxes under this act.**

6 **(2) As used in this section:**

7 **(a) "Eligible broadband equipment" means any personal property**
8 **acquired by a qualified business that meets both of the following:**

9 **(i) Is predominantly used for or is substantially related to**

1 providing broadband service in at least 1 direction.

2 (ii) Was first installed or used by the qualified business
3 after December 31, 2020 and has been used by the qualified business
4 for not more than 10 years.

5 (b) "Lack of broadband service" means either of the following:

6 (i) No internet access.

7 (ii) Access to internet delivered at speeds of less than 10
8 megabits per second downstream and 1 megabit per second upstream.

9 (c) "Person" means an individual, sole proprietorship,
10 partnership, corporation, association, limited liability company,
11 or any other legal entity.

12 (d) "Qualified business" means a person who provides
13 terrestrial broadband service, including terrestrial wireless
14 broadband service.

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