

**STATE OF MICHIGAN
101ST LEGISLATURE
REGULAR SESSION OF 2021**

Introduced by Senator Nesbitt

ENROLLED SENATE BILL No. 46

AN ACT to amend 1893 PA 206, entitled “An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts,” (MCL 211.1 to 211.155) by adding section 9p.

The People of the State of Michigan enact:

Sec. 9p. (1) Beginning December 31, 2020, both of the following are exempt from the collection of taxes under this act:

(a) Eligible broadband equipment that resolves lack of broadband service provided by a qualified business that has been selected to receive, provisionally or otherwise, funding to support the expansion of broadband networks from the Federal Communications Commission, the United States Department of Agriculture, or this state.

(b) Eligible broadband equipment that resolves lack of broadband service by delivering high-speed internet access at speeds of at least 100 megabits per second downstream and 10 megabits per second upstream.

(2) To claim the exemption under this section, a qualified business must file a statement from an officer of the qualified business, or otherwise provide similar certification in a form and manner prescribed by the department of treasury, specifically describing the equipment for which the exemption is claimed and certifying that all of the requirements for the exemption under this section are met as to that equipment. The statement or other similar certification must be filed with the department of treasury by not later than February 20 of each year that the exemption is claimed.

(3) As used in this section:

(a) “Eligible broadband equipment” means any personal property acquired by a qualified business, such as, but not limited to, fiber optic and coaxial cable, conduit, pole attachment hardware, cabinets, pedestals, amplifiers, routers, servers, multiplexers, antennas, and related equipment, that meets both of the following:

(i) Is used in the transmission or receipt of data in at least 1 direction.

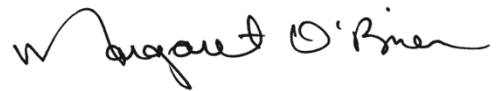
(ii) Was first installed by the qualified business after December 31, 2020 and before December 31, 2025, and has been used by the qualified business for not more than 10 years.

(b) "Lack of broadband service" means either no terrestrial internet access or access to terrestrial internet delivered at speeds of less than 25 megabits per second downstream and 3 megabits per second upstream. For purposes of this definition, a person may experience lack of broadband service regardless of any access the person may have to satellite internet.

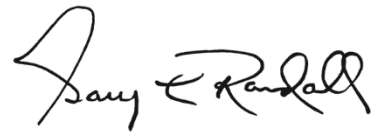
(c) "Person" means an individual, sole proprietorship, partnership, corporation, association, limited liability company, or any other legal entity.

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

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



Secretary of the Senate



Clerk of the House of Representatives

Approved _____

Governor