

HOUSE BILL NO. 5506

November 02, 2021, Introduced by Reps. Ellison, Tisdell, Calley, Cavanagh and Hall and referred to the Committee on Tax Policy.

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 6 (MCL 207.556), as amended by 2013 PA 85.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 6. **(1)** The legislative body of the local governmental
2 unit, not more than 60 days after receipt by its clerk of the
3 application, shall by resolution either approve or disapprove the
4 application for an industrial facilities exemption certificate in
5 accordance with section 9 and the other provisions of this act. If
6 disapproved, the reasons shall be set forth in writing in the
7 resolution. If approved, the clerk shall forward the application to
8 the commission within 60 days of approval or before October 31 of
9 that year, whichever is first, or as otherwise provided in section
10 7 in order to receive the industrial facilities exemption
11 certificate effective for the following year. If disapproved, the
12 clerk shall return the application to the applicant. The applicant
13 may appeal the disapproval to the commission within 10 days after
14 the date of the disapproval.

15 **(2) A new industrial facilities exemption certificate shall**
16 **not be approved and issued under this act after December 30, 2021**
17 **for any personal property that qualifies as eligible manufacturing**
18 **personal property as defined under section 9m of the general**
19 **property tax act, 1893 PA 206, MCL 211.9m.**