



SENATE BILL No. 558

May 24, 1995, Introduced by Senator DUNASKISS and referred to the Committee on Technology and Energy.

A bill to amend Act No. 206 of the Public Acts of 1893, entitled as amended

"The general property tax act,"

as amended, being sections 211.1 to 211.157 of the Michigan Compiled Laws, by adding sections 7ff and 9f.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 206 of the Public Acts of 1893, as
2 amended, being sections 211.1 to 211.157 of the Michigan Compiled
3 Laws, is amended by adding sections 7ff and 9f to read as
4 follows:

5 SEC. 7FF. (1) AN INCREASE IN THE TAXABLE VALUE OF REAL
6 PROPERTY DUE TO NEW CONSTRUCTION OF A NATURAL GAS FUELING STATION
7 FOR THE RETAIL SALE OF NATURAL GAS TO A CONSUMER FOR USE IN A
8 MOTOR VEHICLE IS EXEMPT FROM TAXATION UNDER THIS ACT FOR 3
9 YEARS.

1 (2) THE EXEMPTION UNDER SUBSECTION (1) SHALL COMMENCE ON
2 DECEMBER 30 OF THE YEAR CONSTRUCTION OF THE NATURAL GAS FUELING
3 STATION BEGINS.

4 (3) AS USED IN THIS SECTION:

5 (A) "CONSUMER" MEANS THAT TERM AS DEFINED IN SECTION 2 OF
6 THE USE TAX ACT, ACT NO. 94 OF THE PUBLIC ACTS OF 1937, BEING
7 SECTION 205.92 OF THE MICHIGAN COMPILED LAWS.

8 (B) "MOTOR VEHICLE" MEANS THAT TERM AS DEFINED IN SECTION 33
9 OF THE MICHIGAN VEHICLE CODE, ACT NO. 300 OF THE PUBLIC ACTS OF
10 1949, BEING SECTION 257.33 OF THE MICHIGAN COMPILED LAWS.

11 (C) "NEW CONSTRUCTION" MEANS THAT TERM AS DEFINED IN SECTION
12 34D.

13 SEC. 9F. (1) A NATURAL GAS FUELING STATION FOR THE RETAIL
14 SALE OF NATURAL GAS TO A CONSUMER FOR USE IN MOTOR VEHICLES TAX-
15 ABLE AS PERSONAL PROPERTY UNDER THIS ACT IS EXEMPT FROM TAXATION
16 UNDER THIS ACT FOR 3 YEARS IF THE NATURAL GAS FUELING STATION IS
17 NEW CONSTRUCTION.

18 (2) THE EXEMPTION UNDER SUBSECTION (1) SHALL COMMENCE ON
19 DECEMBER 30 OF THE YEAR CONSTRUCTION OF THE NATURAL GAS FUELING
20 STATION BEGINS.

21 (3) AS USED IN THIS SECTION:

22 (A) "CONSUMER" MEANS THAT TERM AS DEFINED IN SECTION 2 OF
23 THE USE TAX ACT, ACT NO. 94 OF THE PUBLIC ACTS OF 1937, BEING
24 SECTION 205.92 OF THE MICHIGAN COMPILED LAWS.

25 (B) "MOTOR VEHICLE" MEANS THAT TERM AS DEFINED IN SECTION 33
26 OF THE MICHIGAN VEHICLE CODE, ACT NO. 300 OF THE PUBLIC ACTS OF
27 1949, BEING SECTION 257.33 OF THE MICHIGAN COMPILED LAWS.

1 (C) "NEW CONSTRUCTION" MEANS THAT TERM AS DEFINED IN SECTION
2 34D.