

# HOUSE BILL No. 5342

December 3, 2003, Introduced by Rep. Steil and referred to the Committee on Tax Policy.

A bill to amend 1985 PA 224, entitled  
"Enterprise zone act,"  
by amending section 21c (MCL 125.2121c), as amended by 1998 PA  
242.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 21c. (1) Property, except a casino, exempted under  
2 sections 20(1) and (2), 20a, and 20b that is located in a  
3 renaissance zone under the Michigan renaissance zone act, 1996 PA  
4 376, MCL 125.2681 to 125.2696, is exempt from the specific taxes  
5 levied under this act to the extent and for the duration provided  
6 pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL  
7 125.2681 to 125.2696, except for that portion of the specific tax  
8 levied under this act attributable to a special assessment or a  
9 tax described in section 7ff(2) of the general property tax act,  
10 1893 PA 206, MCL 211.7ff. The specific tax calculated under this

1 section shall be disbursed proportionately to the local taxing  
2 unit or units that levied the special assessment or the tax  
3 described in section 7ff(2) of the general property tax act, 1893  
4 PA 206, MCL 211.7ff. As used in this section, "casino" means a  
5 casino or a parking lot, hotel, motel, or retail store owned or  
6 operated by a casino, an affiliate, or an affiliated company,  
7 regulated by this state pursuant to the Michigan gaming control  
8 and revenue act, the Initiated Law of 1996, MCL 432.201 to  
9 ~~432.216~~ 432.226.

10 (2) A facility owned or operated by a qualified start-up  
11 business is exempt from the specific tax levied under this act,  
12 except for that portion of the specific tax attributable to a tax  
13 described in section 7ff(2) of the general property tax act, 1893  
14 PA 206, MCL 211.7ff, for 5 years beginning on the December 31 in  
15 the year in which the qualified start-up business first claimed  
16 the credit under section 31a of the single business tax act, 1975  
17 PA 228, MCL 208.31a. The specific tax calculated under this  
18 subsection shall be disbursed proportionately to the taxing unit  
19 or units that levied the tax described in section 7ff(2) of the  
20 general property tax act, 1893 PA 206, MCL 211.7ff. As used in  
21 this subsection, "qualified start-up business" means that term as  
22 defined in section 31a of the single business tax act, 1975 PA  
23 228, MCL 208.31a.