

SUBSTITUTE FOR
SENATE BILL NO. 221

A bill to amend 1967 PA 281, entitled
"Income tax act of 1967,"
(MCL 206.1 to 206.532) by adding section 262.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 262. (1) FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31,
2 2005, A TAXPAYER MAY CLAIM A CREDIT AGAINST THE TAX IMPOSED BY THIS
3 ACT EQUAL TO \$250.00 IN THE TAX YEAR DURING WHICH A CELLULAR TOWER
4 IS PLACED ON PROPERTY THAT THE TAXPAYER OWNS AND THAT IS LOCATED IN
5 A RURAL AREA.

6 (2) IF THE AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION
7 EXCEEDS THE TAX LIABILITY OF THE TAXPAYER FOR THE TAX YEAR, THAT
8 PORTION OF THE CREDIT THAT EXCEEDS THE TAX LIABILITY SHALL NOT BE
9 REFUNDED.

1 (3) AS USED IN THIS SECTION:

2 (A) "CELLULAR TOWER" MEANS ANY NEWLY CONSTRUCTED OR NEWLY
3 ADAPTED TELECOMMUNICATION FACILITIES THAT INCLUDE ANTENNAS,
4 SUPPORTING STRUCTURES FOR ANTENNAS, EQUIPMENT SHELTERS OR HOUSES,
5 AND ANY ANCILLARY EQUIPMENT AND MISCELLANEOUS HARDWARE USED TO
6 PROVIDE FEDERALLY LICENSED COMMERCIAL MOBILE SERVICE AS DEFINED IN
7 SECTION 332(D) OF PART I OF TITLE III OF THE COMMUNICATIONS ACT OF
8 1934, 47 USC 332, AND FURTHER DEFINED AS COMMERCIAL MOBILE RADIO
9 SERVICE IN 47 CFR 20.3, AND SERVICE PROVIDED BY ANY WIRELESS, 2-WAY
10 COMMUNICATIONS DEVICE. FOR PURPOSES OF THIS SECTION, CELLULAR
11 TOWERS MUST BE REGISTERED WITH THE FEDERAL COMMUNICATIONS
12 COMMISSION AS PROVIDED IN 47 CFR PART 17.

13 (B) "RURAL AREA" MEANS A COUNTY WITH A POPULATION OF 70,000 OR
14 LESS.