

SUBSTITUTE FOR
SENATE BILL NO. 222

A bill to amend 1975 PA 228, entitled
"Single business tax act,"
(MCL 208.1 to 208.145) by adding section 35c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 35C. (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 \$500.00 IN THE TAX YEAR DURING WHICH THE TAXPAYER
4 PLACES A CELLULAR TOWER IN A RURAL AREA.

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

9 (3) AS USED IN THIS SECTION:

10 (A) "CELLULAR TOWER" MEANS ANY NEWLY CONSTRUCTED OR NEWLY
11 ADAPTED TELECOMMUNICATION FACILITIES THAT INCLUDE ANTENNAE,

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

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