

# HOUSE BILL No. 6362

August 23, 2006, Introduced by Reps. Bieda, Wojno, Meisner and Kathleen Law and referred to the Committee on Tax Policy.

A bill to amend 1996 PA 376, entitled  
"Michigan renaissance zone act,"  
by amending section 9 (MCL 125.2689).

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 9. (1) Except as otherwise provided in section 10, an  
2       individual who is a resident of a renaissance zone or a business  
3       that is located and conducts business activity within a renaissance  
4       zone shall receive the exemption, deduction, or credit as provided  
5       in the following for the period provided under section 6(2)(b):

6       (a) Section 39b of the single business tax act, ~~Act No. 228~~  
7       ~~of the Public Acts of 1975, being section 208.39b of the Michigan~~  
8       ~~Compiled Laws 1975 PA 228, MCL 208.39B. IF THE SINGLE BUSINESS TAX~~  
9       ACT, 1975 PA 228, MCL 208.1 TO 208.145, IS REPEALED FOR TAX YEARS

1 BEGINNING AFTER DECEMBER 31, 2007, THEN FOR TAX YEARS BEGINNING  
2 AFTER DECEMBER 31, 2007, THE TAXPAYER MAY CLAIM THE CREDIT  
3 DESCRIBED IN THE ECONOMIC DEVELOPMENT CREDIT PRESERVATION ACT.

4 (b) Section 31 of the income tax act of 1967, ~~Act No. 281 of~~  
5 ~~the Public Acts of 1967, being section 206.31 of the Michigan~~  
6 ~~Compiled Laws~~ 1967 PA 281, MCL 206.31.

7 (c) Section 35 of chapter 2 of the city income tax act, ~~Act~~  
8 ~~No. 284 of the Public Acts of 1964, being section 141.635 of the~~  
9 ~~Michigan Compiled Laws~~ 1964 PA 284, MCL 141.635.

10 (d) Section 5 of the city utility users tax act, ~~Act No. 100~~  
11 ~~of the Public Acts of 1990, being section 141.1155 of the Michigan~~  
12 ~~Compiled Laws~~ 1990 PA 100, MCL 141.1155.

13 (2) Except as otherwise provided in section 10, property  
14 located in a renaissance zone is exempt from the collection of  
15 taxes under all of the following:

16 (a) Section 7ff of the general property tax act, ~~Act No. 206~~  
17 ~~of the Public Acts of 1893, being section 211.7ff of the Michigan~~  
18 ~~Compiled Laws~~ 1893 PA 206, MCL 211.7FF.

19 (b) Section 11 of ~~Act No. 198 of the Public Acts of 1974,~~  
20 ~~being section 207.561 of the Michigan Compiled Laws~~ 1974 PA 198,  
21 MCL 207.561.

22 (c) Section 12 of the commercial redevelopment act, ~~Act No.~~  
23 ~~255 of the Public Acts of 1978, being section 207.662 of the~~  
24 ~~Michigan Compiled Laws~~ 1978 PA 255, MCL 207.662.

25 (d) Section 21c of the enterprise zone act, ~~Act No. 224 of~~  
26 ~~the Public Acts of 1985, being section 125.2121c of the Michigan~~  
27 ~~Compiled Laws~~ 1985 PA 224, MCL 125.2121C.

1 (e) Section 1 of ~~Act No. 189 of the Public Acts of 1953,~~  
2 ~~being section 211.181 of the Michigan Compiled Laws~~ **1953 PA 189,**  
3 **MCL 211.181.**

4 (f) Section 12 of the technology park development act, ~~Act~~  
5 ~~No. 385 of the Public Acts of 1984, being section 207.712 of the~~  
6 ~~Michigan Compiled Laws~~ **1984 PA 385, MCL 207.712.**

7 (g) Section 51105 of part 511 ~~(commercial forests)~~ of the  
8 natural resources and environmental protection act, ~~Act No. 451 of~~  
9 ~~the Public Acts of 1994, being section 324.51105 of the Michigan~~  
10 ~~Compiled Laws~~ **1994 PA 451, MCL 324.51105.**

11 (h) Section 9 of the neighborhood enterprise zone act, ~~Act~~  
12 ~~No. 147 of the Public Acts of 1992, being section 207.779 of the~~  
13 ~~Michigan Compiled Laws~~ **1992 PA 147, MCL 207.779.**

14 **(I) SECTION 10 OF THE OBSOLETE PROPERTY REHABILITATION ACT,**  
15 **2000 PA 146, MCL 125.2790.**

16 **(J) SECTION 10 OF THE COMMERCIAL REHABILITATION ACT, 2005 PA**  
17 **210, MCL 207.850.**

18 **(K) SECTION 5 OF THE TAX REVERTED CLEAN TITLE ACT, 2003 PA**  
19 **260, MCL 211.1025.**

20 (3) During the last 3 years that the taxpayer is eligible for  
21 an exemption, deduction, or credit described in subsections (1) and  
22 (2), the exemption, deduction, or credit shall be reduced by the  
23 following percentages:

24 (a) For the tax year that is 2 years before the final year of  
25 designation as a renaissance zone, the percentage shall be 25%.

26 (b) For the tax year immediately preceding the final year of  
27 designation as a renaissance zone, the percentage shall be 50%.

1           (c) For the tax year that is the final year of designation as  
2 a renaissance zone, the percentage shall be 75%.