

SENATE BILL No. 221

February 17, 2005, Introduced by Senators McMANUS, VAN WOERKOM, BARCIA, GILBERT, GOSCHKA, ALLEN, STAMAS, HARDIMAN, GARCIA, BROWN and JELINEK and referred to the Committee on Agriculture, Forestry and Tourism.

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 \$500.00 IN THE TAX YEAR DURING WHICH A CELLULAR TOWER
4 IS PLACED ON PROPERTY THAT THE TAXPAYER OWNS AND THAT IS LOCATED IN
5 AN UNDERSERVED 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 A TOWER OR ANTENNA CONSTRUCTED FOR,
3 OR AN EXISTING FACILITY THAT HAS BEEN ADAPTED FOR, THE LOCATION OF
4 TRANSMISSION OR RELATED EQUIPMENT TO BE USED IN THE PROVISION OF
5 CELLULAR TELECOMMUNICATIONS SERVICES, PERSONAL COMMUNICATIONS
6 SERVICES, OR MOBILE TELECOMMUNICATIONS SERVICES.

7 (B) "UNDERSERVED AREA" MEANS A COUNTY WITH A POPULATION OF
8 70,000 OR LESS.