HOUSE SUBSTITUTE FOR

SENATE BILL NO. 1065

A bill to amend 1974 PA 198, entitled

"An act to provide for the establishment of plant rehabilitation districts and industrial development districts in local governmental units; to provide for the exemption from certain taxes; to levy and collect a specific tax upon the owners of certain facilities; to impose and provide for the disposition of an administrative fee; to provide for the disposition of the tax; to provide for the obtaining and transferring of an exemption certificate and to prescribe the contents of those certificates; to prescribe the powers and duties of the state tax commission and certain officers of local governmental units; and to provide penalties,"

(MCL 207.551 to 207.572) by adding section 11a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1   SEC. 11A. (1) IF A FACILITY WAS SUBJECT TO AN INDUSTRIAL

2 FACILITIES EXEMPTION CERTIFICATE ON DECEMBER 31, 2012,

3 NOTWITHSTANDING ANY OTHER PROVISION OF THIS ACT TO THE CONTRARY,

4 THAT PORTION OF THE FACILITY THAT IS ELIGIBLE MANUFACTURING

1 PERSONAL PROPERTY SHALL REMAIN SUBJECT TO THE INDUSTRIAL FACILITIES

2 TAX AND SHALL REMAIN EXEMPT FROM AD VALOREM PROPERTY TAXES AS

3 PROVIDED IN SECTION 8 UNTIL THAT ELIGIBLE MANUFACTURING PERSONAL

4 PROPERTY WOULD OTHERWISE BE EXEMPT FROM THE COLLECTION OF TAXES

5 UNDER SECTION 9M, 9N, OR 9o OF THE GENERAL PROPERTY TAX ACT, 1893

6 PA 206, MCL 211.9M, 211.9N, AND 211.9o.

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11   (2)] AS USED IN THIS SUBSECTION, "ELIGIBLE MANUFACTURING

12 PERSONAL PROPERTY" MEANS THAT TERM AS DEFINED IN SECTION 9M OF THE

13 GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.9M.
        [Enacting section 1. Section 11a of 1974 PA 198, MCL 207.561a, as
added by this amendatory act, is repealed if House Bill No. 6026 of the
96th Legislature is not approved by a majority of the qualified electors
of this state voting on the question at an election to be held on the
August regular election date in 2014.]