

SOLAR ENERGY FACILITIES TAXATION ACT (EXCERPT)
Act 108 of 2023

211.1152 Definitions.

Sec. 2.

As used in this act:

- (a) "Applicant" means an owner or lessee of a qualified facility.
- (b) "Commission" means the state tax commission created by 1927 PA 360, MCL 209.101 to 209.107.
- (c) "Construction in progress" means a facility not yet placed in service but for which on-site delivery of any component described in subdivision (f) has been delivered to the site as of December 31 of that year. Construction in progress does not include land improvements or site preparation.
- (d) "Department" means the department of treasury.
- (e) "Qualified local governmental unit" means a city, village, or township.
- (f) "Qualified solar energy facility" or "qualified facility" means a facility, whether owned or leased, that when constructed and placed in service is located in a solar energy district and that uses or will use solar energy as the sole source for the generation of at least 2 megawatts of nameplate capacity, alternating current, including any solar modules, inverter, racks, tracking, on-site battery storage systems if identified in the application pursuant to section 4(1)(a), controls, electric interface, and all components that are positioned up to, and including, the inversion of the current delivered from the facility. Qualified solar energy facility or qualified facility also includes all land improvements, except buildings, exclusively used for the generation of solar energy at the facility, including access roads, security fences, and communication facilities. Qualified solar energy facility or qualified facility does not include any distribution or transmission lines.
- (g) "Solar energy district" or "district" means an area in a qualified local governmental unit established as provided in section 3(1).
- (h) "Solar energy facilities tax" or "specific tax" means the specific tax levied under this act.
- (i) "Solar energy facility exemption certificate" or "certificate" means a certificate issued under section 6.
- (j) "Taxable value" means the value determined under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.
- (k) "Unzoned qualified local governmental unit" means a qualified local governmental unit that has no zoning ordinance within its zoning jurisdiction.

History: 2023, Act 108, Imd. Eff. July 27, 2023