

HOUSE BILL No. 5256

September 19, 2007, Introduced by Reps. Meisner, Gillard, Alma Smith, Warren, Wojno, Cushingberry, Clack, Angerer, Kathleen Law, Byrnes, Tobocman and Condino and referred to the Committee on Tax Policy.

A bill to amend 1994 PA 451, entitled "Natural resources and environmental protection act," by amending sections 3703, 3704, 5903, and 5904 (MCL 324.3703, 324.3704, 324.5903, and 324.5904), as added by 1995 PA 60.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3703. If the department finds that the facility is
2 designed and operated primarily for the control, capture, and
3 removal of industrial waste from the water, and is suitable,
4 reasonably adequate, and meets the intent and purposes of part 31,
5 the department shall notify the state tax commission, which shall
6 issue a certificate. The effective date of the certificate is the
7 date on which the certificate is issued. **A CERTIFICATE SHALL NOT BE**
8 **ISSUED AFTER SEPTEMBER 30, 2007.**

9 Sec. 3704. (1) For the period subsequent to the effective date

1 of the certificate and ~~continuing as long as the certificate is in~~
2 ~~force~~ **THROUGH SEPTEMBER 30, 2007**, a facility covered by the
3 certificate is exempt from real and personal property taxes imposed
4 under the general property tax act, ~~Act No. 206 of the Public Acts~~
5 ~~of 1893, being sections 211.1 to 211.157 of the Michigan Compiled~~
6 ~~Laws 1893 PA 206, MCL 211.1 TO 211.155.~~

7 (2) ~~Tangible~~ **BEFORE OCTOBER 1, 2007, TANGIBLE** personal
8 property purchased and installed as a component part of the
9 facility shall be exempt from both of the following:

10 (a) Sales taxes imposed under the general sales tax act, ~~Act~~
11 ~~No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78~~
12 ~~of the Michigan Compiled Laws 1933 PA 167, MCL 205.51 TO 205.78.~~

13 (b) Use taxes imposed under the use tax act, ~~Act No. 94 of the~~
14 ~~Public Acts of 1937, being sections 205.91 to 205.111 of the~~
15 ~~Michigan Compiled Laws 1937 PA 94, MCL 205.91 TO 205.111.~~

16 (3) The certificate shall state the total acquisition cost of
17 the facility entitled to exemption.

18 Sec. 5903. If the department finds that the facility is
19 designed and operated primarily for the control, capture, and
20 removal of pollutants from the air, and is suitable, reasonably
21 adequate, and meets the intent and purposes of part 55 and rules
22 promulgated under that part, the department shall notify the state
23 tax commission, which shall issue a certificate. The effective date
24 of the certificate is the date on which the certificate is issued.
25 **A CERTIFICATE SHALL NOT BE ISSUED AFTER SEPTEMBER 30, 2007.**

26 Sec. 5904. (1) For the period subsequent to the effective date
27 of the certificate and ~~continuing as long as the certificate is in~~

1 ~~foree~~ **THROUGH SEPTEMBER 30, 2007**, a facility covered by the
2 certificate is exempt from real and personal property taxes imposed
3 under the general property tax act, ~~Act No. 206 of the Public Acts~~
4 ~~of 1893, being sections 211.1 to 211.157 of the Michigan Compiled~~
5 ~~Laws~~ **1893 PA 206, MCL 211.1 TO 211.155.**

6 (2) ~~Tangible~~ **BEFORE OCTOBER 1, 2007, TANGIBLE** personal
7 property purchased and installed as a component part of the
8 facility is exempt from both of the following:

9 (a) Sales taxes imposed under the general sales tax act, ~~Act~~
10 ~~No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78~~
11 ~~of the Michigan Compiled Laws~~ **1933 PA 167, MCL 205.51 TO 205.78.**

12 (b) Use taxes imposed under the use tax act, ~~Act No. 94 of the~~
13 ~~Public Acts of 1937, being sections 205.91 to 205.111 of the~~
14 ~~Michigan Compiled Laws~~ **1937 PA 94, MCL 205.91 TO 205.111.**

15 (3) The certificate shall state the total acquisition cost of
16 the facility entitled to exemption.