

HOUSE BILL No. 6524

September 24, 2008, Introduced by Reps. Farrah, Ward, Rick Jones, Hune, Steil, Gaffney, Accavitti, Melton, Hammel, Johnson, Kathleen Law, Hildenbrand, Angerer, Sheltroun, Young, Miller, Palsrok, Warren, Corriveau, Mayes, Byrnes, Wojno, Gonzales, Spade, Polidori, Knollenberg, Hammon, Jackson, Byrum, Schuitmaker, Leland, Meltzer, Elsenheimer, Acciavatti, Moore, Moss, Espinoza, Brown, Hood, Proos, Agema, Nofs, Griffin, Clemente, LeBlanc, Meadows, Coulouris, McDowell, Lahti, Lindberg, Lemmons, Bennett, Pavlov, David Law, Stakoe, Rocca, Marleau, Ball, Dean, Scott and Cushingberry and referred to the Committee on Tax Policy.

A bill to amend 2007 PA 36, entitled
"Michigan business tax act,"
(MCL 208.1101 to 208.1601) by adding section 446.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **SEC. 446. A QUALIFIED TAXPAYER MAY CLAIM A CREDIT AGAINST THE**
2 **TAX IMPOSED BY THIS ACT EQUAL TO 50% OF THE QUALIFIED TAXPAYER'S**
3 **TAX LIABILITY UNDER THIS ACT OR \$200,000.00, WHICHEVER IS LESS. AS**
4 **USED IN THIS SECTION, "QUALIFIED TAXPAYER" MEANS A TAXPAYER THAT**
5 **OWNS, OPERATES, OR CONTROLS AN EXHIBITION THAT IS OPEN TO THE**
6 **PUBLIC AND SATISFIES ALL OF THE FOLLOWING:**

7 **(A) PROMOTES, ADVERTISES, OR DISPLAYS THE DESIGN OR CONCEPT OF**
8 **PRODUCTS THAT ARE DESIGNED, MANUFACTURED, OR PRODUCED, IN WHOLE OR**
9 **IN PART, IN THIS STATE AND ARE AVAILABLE FOR SALE TO THE GENERAL**

1 PUBLIC.

2 (B) THE EXHIBITION USES MORE THAN 100,000 SQUARE FEET OF FLOOR
3 SPACE.

4 (C) IS OPEN TO THE GENERAL PUBLIC FOR AT LEAST 7 CONSECUTIVE
5 DAYS IN A CALENDAR YEAR.

6 (D) GENERAL PUBLIC ATTENDANCE DURING THE ENTIRE EXHIBITION
7 EXCEEDS 500,000.

8 (E) HAS MORE THAN 3,000 CREDENTIALLED JOURNALISTS, INCLUDING
9 INTERNATIONAL JOURNALISTS, WHO ATTEND THE EXHIBITION.