

SENATE BILL No. 514

May 17, 2007, Introduced by Senators ALLEN, SANBORN, BARCIA, RICHARDVILLE and GARCIA
and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 7nn.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 7NN. (1) EXCEPT AS OTHERWISE LIMITED IN SUBSECTION (2),
2 THE GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT MAY ADOPT A
3 RESOLUTION TO EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT
4 ALL REAL AND PERSONAL PROPERTY OWNED OR LEASED BY AN ELIGIBLE FOOD
5 SERVICE ESTABLISHMENT LOCATED IN THAT LOCAL TAX COLLECTING UNIT.
6 BEFORE ACTING ON THE RESOLUTION, THE CLERK OF THE LOCAL TAX
7 COLLECTING UNIT SHALL NOTIFY IN WRITING THE ASSESSOR OF THE LOCAL
8 TAX COLLECTING UNIT AND THE LEGISLATIVE BODY OF EACH TAXING UNIT
9 THAT LEVIES AD VALOREM PROPERTY TAXES IN THE LOCAL TAX COLLECTING

1 UNIT. THE GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT SHALL
2 AFFORD THE ASSESSOR AND A REPRESENTATIVE OF THE AFFECTED TAXING
3 UNITS AN OPPORTUNITY FOR A HEARING ON THE PROPOSED RESOLUTION.

4 (2) THE EXEMPTION UNDER THIS SECTION DOES NOT APPLY TO AD
5 VALOREM PROPERTY TAXES SPECIFICALLY LEVIED FOR THE PAYMENT OF
6 PRINCIPAL AND INTEREST OF OBLIGATIONS APPROVED BY THE ELECTORS OR
7 OBLIGATIONS PLEDGING THE UNLIMITED TAXING POWER OF THE LOCAL
8 GOVERNMENTAL UNIT.

9 (3) THE EXEMPTION UNDER THIS SECTION IS EFFECTIVE ON THE
10 DECEMBER 31 IMMEDIATELY SUCCEEDING THE ADOPTION OF THE RESOLUTION
11 BY THE GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT AND SHALL
12 CONTINUE IN EFFECT FOR A PERIOD SPECIFIED IN THE RESOLUTION. A COPY
13 OF THE RESOLUTION SHALL BE FILED WITH THE STATE TAX COMMISSION.

14 (4) AS USED IN THIS SECTION:

15 (A) "ELIGIBLE FOOD SERVICE ESTABLISHMENT" MEANS A FOOD SERVICE
16 ESTABLISHMENT THAT PROHIBITS ITS PATRONS FROM SMOKING TOBACCO
17 PRODUCTS WITHIN THAT FOOD SERVICE ESTABLISHMENT.

18 (B) "FOOD SERVICE ESTABLISHMENT" MEANS THAT TERM AS DEFINED IN
19 SECTION 1107 OF THE FOOD LAW OF 2000, 2000 PA 92, MCL 289.1107.