

# SENATE BILL No. 1214

March 18, 2008, Introduced by Senators BARCIA, KAHN, KUIPERS, ALLEN, VAN WOERKOM, CHERRY and PAPPAGEORGE 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 9nn.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1           SEC. 9NN. PERSONAL PROPERTY OWNED BY A PHOTOVOLTAIC ENERGY  
2 TECHNOLOGY BUSINESS IS EXEMPT FROM THE COLLECTION OF TAXES UNDER  
3 THIS ACT. AS USED IN THIS SECTION:

4           (A) "CLEAN FUEL" AND "PHOTOVOLTAIC ENERGY SYSTEM" MEAN THOSE  
5 TERMS AS DEFINED IN SECTION 2 OF THE MICHIGAN NEXT ENERGY AUTHORITY  
6 ACT, 2002 PA 593, MCL 207.822.

7           (B) "PHOTOVOLTAIC ENERGY TECHNOLOGY" MEANS EQUIPMENT,  
8 COMPONENT PARTS, MATERIALS, ELECTRONIC DEVICES, TESTING EQUIPMENT,  
9 AND RELATED SYSTEMS THAT ARE SPECIFICALLY DESIGNED, SPECIFICALLY

1 FABRICATED, AND USED PRIMARILY FOR 1 OR MORE OF THE FOLLOWING:

2 (i) THE STORAGE, GENERATION, REFORMATION, OR DISTRIBUTION OF  
3 CLEAN FUELS INTEGRATED WITHIN A PHOTOVOLTAIC ENERGY SYSTEM.

4 (ii) THE PROCESS OF GENERATING AND PUTTING INTO A USABLE FORM  
5 THE ENERGY GENERATED BY A PHOTOVOLTAIC ENERGY SYSTEM.

6 (iii) PHOTOVOLTAIC ENERGY TECHNOLOGY DOES NOT INCLUDE THOSE  
7 COMPONENT PARTS OF A PHOTOVOLTAIC ENERGY SYSTEM THAT ARE REQUIRED  
8 REGARDLESS OF THE ENERGY SOURCE.

9 (C) "PHOTOVOLTAIC ENERGY TECHNOLOGY BUSINESS" MEANS A BUSINESS  
10 ENGAGED SOLELY IN THE RESEARCH, DEVELOPMENT, OR MANUFACTURING OF  
11 PHOTOVOLTAIC ENERGY TECHNOLOGY.