

# SENATE BILL NO. 131

March 02, 2023, Introduced by Senators CAVANAGH, SINGH, CHANG, GEISS, KLINEFELT, MCDONALD RIVET, SHINK and BRINKS and referred to the Committee on Economic and Community Development.

A bill to amend 1937 PA 94, entitled  
"Use tax act,"  
by amending section 4dd (MCL 205.94dd), as added by 2017 PA 49.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 4dd. The tax levied under this act does not apply to  
2 tangible personal property acquired by a person engaged in the  
3 business of altering, repairing, or improving real estate for  
4 others, or to the manufacture of a product as described under  
5 section 3a(1)(f) or (g), if the property or product is to be  
6 affixed to or made a structural part of improvements to real

1 property included within a transformational brownfield plan, to the  
2 extent that those improvements are included as eligible activities  
3 described in section ~~2(e)(iv)~~ **2(o)(v)** of the brownfield  
4 redevelopment financing act, 1996 PA 381, MCL 125.2652, on eligible  
5 property that is included in a transformational brownfield plan. As  
6 used in this section, "eligible property" and "transformational  
7 brownfield plan" mean those terms as defined in section 2 of the  
8 brownfield redevelopment financing act, 1996 PA 381, MCL 125.2652.

9       Enacting section 1. This amendatory act does not take effect  
10 unless Senate Bill No. 129 of the 102nd Legislature is enacted into  
11 law.