

HOUSE BILL NO. 4207

March 08, 2023, Introduced by Rep. Wendzel and referred to the Committee on Tax Policy.

A bill to amend 1905 PA 282, entitled

"An act to provide for the assessment of the property, by whomsoever owned, operated or conducted, of railroad companies, union station and depot companies, telegraph companies, telephone companies, sleeping car companies, express companies, car loaning companies, stock car companies, refrigerator car companies, and fast freight companies, and all other companies owning, leasing, running or operating any freight, stock, refrigerator, or any other cars, not being exclusively the property of any railroad company paying taxes upon its rolling stock under the provisions of this act, over or upon the line or lines of any railroad or railroads in this state, and for the levy of taxes thereon by a state board of

assessors, and for the collection of such taxes, and to repeal all acts or parts of acts contravening any of the provisions of this act,"

(MCL 207.1 to 207.21) by adding section 5c.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 5c. (1) Beginning December 31, 2023, eligible broadband
2 equipment of a qualified business is exempt under section 5(1)(b)
3 from taxation under this act if it is exempt from the collection of
4 general ad valorem property taxes under section 9q of the general
5 property tax act, 1893 PA 206, MCL 211.9q, and if a claim for the
6 exemption under section 5(1)(b) is properly filed pursuant to
7 subsection (2).

8 (2) To claim the exemption under section 5(1)(b) described in
9 subsection (1), a qualified business must electronically file a
10 statement from an officer of the qualified business, or otherwise
11 provide similar certification in a form and manner prescribed by
12 the Michigan high-speed internet office, specifically describing
13 the equipment for which the exemption is claimed and certifying
14 that all of the requirements for the exemption under this section
15 are met as to that equipment. The statement or other similar
16 certification must be filed with the Michigan high-speed internet
17 office by not later than February 20 of each year that the
18 exemption is claimed. The Michigan high-speed internet office shall
19 promptly forward copies of all documentation pertaining to a claim
20 of exemption under this section, together with its written
21 instruction as to whether the exemption must be granted or denied,
22 to the department of treasury.

23 (3) The state treasurer shall estimate on January 1 each year
24 the revenue lost as a result of exemptions granted under this
25 section by the state school aid fund and deposit that amount into

1 the state school aid fund from the general fund.

2 (4) As used in this section, "eligible broadband equipment",
3 "lack of broadband service", "Michigan high-speed internet office",
4 and "qualified business" mean those terms as defined in section 9q
5 of the general property tax act, 1893 PA 206, MCL 211.9q.

6 Enacting section 1. This amendatory act takes effect 90 days
7 after the date it is enacted into law.

8 Enacting section 2. This amendatory act does not take effect
9 unless Senate Bill No. ____ or House Bill No. 4208 (request no.
10 01696'23) of the 102nd Legislature is enacted into law.