

**STATE EDUCATION TAX ACT (EXCERPT)**  
**Act 331 of 1993**

**211.903 State education tax; levy; rate; exemption.**

Sec. 3.

(1) Beginning in 1994, except as otherwise provided in subsections (2) and (3), there is levied a state education tax on all property not exempt by law from ad valorem property taxes or not subject to a tax under 1905 PA 282, MCL 207.1 to 207.21, at a rate of 6 mills.

(2) In 2003 only, there is levied a state education tax on all property not exempt by law from ad valorem property taxes or not subject to a tax under 1905 PA 282, MCL 207.1 to 207.21, at the rate of 5 mills.

(3) For taxes levied after December 31, 2007, the following property is exempt from the tax levied under this act:

(a) Except as otherwise provided in subdivision (b), personal property classified under section 34c of the general property tax act, 1893 PA 206, MCL 211.34c, as industrial personal property.

(b) Beginning December 31, 2011, a turbine powered by gas, steam, nuclear energy, coal, or oil the primary purpose of which is the generation of electricity for sale is not eligible for the exemption under this subsection.

**History:** 1993, Act 331, Eff. Mar. 15, 1994 ;-- Am. 1994, Act 187, Imd. Eff. June 20, 1994 ;-- Am. 2002, Act 244, Imd. Eff. Apr. 30, 2002 ;-- Am. 2007, Act 38, Imd. Eff. July 12, 2007 ;-- Am. 2011, Act 318, Eff. Dec. 31, 2011