

HOUSE BILL No. 6077

April 27, 2010, Introduced by Rep. Calley and referred to the Committee on Tax Policy.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 9n.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 9N. (1) THE GOVERNING BODY OF A LOCAL TAX COLLECTING UNIT
2 MAY ADOPT A RESOLUTION TO EXEMPT FROM THE COLLECTION OF TAXES UNDER
3 THIS ACT EITHER ALL PERSONAL PROPERTY LOCATED IN THAT LOCAL TAX
4 COLLECTING UNIT OR ALL NEW PERSONAL PROPERTY LOCATED IN THAT LOCAL
5 TAX COLLECTING UNIT. THE CLERK OF THE LOCAL TAX COLLECTING UNIT
6 SHALL NOTIFY IN WRITING THE ASSESSOR AND THE LEGISLATIVE BODY OF
7 EACH TAXING UNIT THAT LEVIES AD VALOREM PROPERTY TAXES IN THE LOCAL
8 TAX COLLECTING UNIT. BEFORE ACTING ON THE RESOLUTION, THE GOVERNING
9 BODY OF THE LOCAL TAX COLLECTING UNIT SHALL AFFORD THE ASSESSOR AND
10 A REPRESENTATIVE OF THE AFFECTED TAXING UNITS AN OPPORTUNITY FOR A

1 HEARING. PERSONAL PROPERTY AND NEW PERSONAL PROPERTY DO NOT INCLUDE
2 BUILDINGS DESCRIBED IN SECTION 14(6) AND PERSONAL PROPERTY
3 DESCRIBED IN SECTION 8(H), (I), AND (J).

4 (2) THE EXEMPTION UNDER THIS SECTION IS EFFECTIVE ON THE
5 DECEMBER 31 IMMEDIATELY SUCCEEDING THE ADOPTION OF THE RESOLUTION
6 BY THE GOVERNING BODY OF THE LOCAL TAX COLLECTING UNIT AND SHALL
7 CONTINUE IN EFFECT FOR A PERIOD SPECIFIED IN THE RESOLUTION. A COPY
8 OF THE RESOLUTION SHALL BE FILED WITH THE STATE TAX COMMISSION, THE
9 STATE TREASURER, AND THE PRESIDENT OF THE MICHIGAN STRATEGIC FUND.

10 (3) AS USED IN THIS SECTION, "NEW PERSONAL PROPERTY" MEANS
11 PERSONAL PROPERTY THAT WAS NOT PREVIOUSLY SUBJECT TO TAX UNDER THIS
12 ACT OR WAS NOT PREVIOUSLY PLACED IN SERVICE IN THIS STATE AND THAT
13 IS PLACED IN A LOCAL TAX COLLECTING UNIT AFTER A RESOLUTION UNDER
14 SUBSECTION (1) IS APPROVED BY THAT LOCAL TAX COLLECTING UNIT.