

# SENATE BILL No. 872

December 2, 2003, Introduced by Senator PATTERSON and referred to the Committee on Economic Development, Small Business and Regulatory Reform.

A bill to amend 1984 PA 385, entitled  
 "Technology park development act,"  
 by amending section 12 (MCL 207.712), as amended by 1996 PA 445.

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

1       Sec. 12. (1) Except as provided in ~~subsection~~ **subsections**  
 2 (8) **and (9)**, there is levied upon every owner of record and every  
 3 user or occupant, if known, of a facility to which a certificate  
 4 is issued, a specific tax to be known as a technology park  
 5 facilities tax.

6       (2) The amount of the technology park facilities tax in each  
 7 year shall be determined by multiplying the state equalized  
 8 valuation of the facility excluding the land and the inventory  
 9 personal property by the sum of 1/2 of the total mills levied as  
 10 ad valorem taxes for that year by all taxing units within which  
 11 the facility is located other than mills levied by a local or

1 intermediate school district within which the facility is located  
2 for school operating purposes or mills levied under the state  
3 education tax act, ~~Act No. 331 of the Public Acts of 1993, being~~  
4 ~~sections 211.901 to 211.906 of the Michigan Compiled Laws 1993~~  
5 **PA 331, MCL 211.901 to 211.906**, plus 1/2 of the number of mills  
6 levied for school operating purposes in 1993.

7 (3) The technology park facilities tax shall be collected,  
8 disbursed, and assessed in accordance with this act.

9 (4) The technology park facilities tax shall be an annual tax  
10 payable at the same time, in the same manner, and to the same  
11 officer or officers as taxes imposed under the general property  
12 tax act, ~~Act No. 206 of the Public Acts of 1893, being sections~~  
13 ~~211.1 to 211.157 of the Michigan Compiled Laws 1893 PA 206, MCL~~  
14 **211.1 to 211.157**, are payable. Except as otherwise provided in  
15 this section, the officer or officers shall disburse technology  
16 park facilities tax payments received each year to the state,  
17 cities, townships, villages, school districts, counties,  
18 community and junior colleges, and authorities, at the times and  
19 in the proportions required by law for the disbursement of taxes  
20 collected under ~~Act No. 206 of the Public Acts of 1893~~ **the**  
21 **general property tax act, 1893 PA 206, MCL 211.1 to 211.157**. To  
22 determine the proportion for the disbursement of taxes under this  
23 subsection and for attribution of taxes under subsection (6) for  
24 taxes collected pursuant to technology park facilities exemption  
25 certificates issued before January 1, 1994, the number of mills  
26 levied for local school district operating purposes to be used in  
27 the calculation shall equal the number of mills for local school

1 district operating purposes levied in 1993 minus the number of  
2 mills levied under ~~Act No. 331 of the Public Acts of 1993~~ **the**  
3 **state education tax act, 1993 PA 331, MCL 211.901 to 211.906**, for  
4 the year for which the disbursement is calculated.

5 (5) Except as provided in subsection (6), all or a portion of  
6 the amount to be disbursed to intermediate school districts  
7 receiving state aid under sections 56, 62, and 81 of the state  
8 school aid act of 1979, ~~Act No. 94 of the Public Acts of 1979,~~  
9 ~~being sections 388.1656, 388.1662, and 388.1681 of the Michigan~~  
10 ~~Compiled Laws~~ **1979 PA 94, MCL 388.1656, 388.1662, and 388.1681,**  
11 as determined on the basis of the tax rates being utilized to  
12 compute the amount of state aid, shall be paid to the state  
13 treasury and credited to the state school aid fund established by  
14 section 11 of article IX of the state constitution of 1963.

15 (6) For technology park facilities taxes levied after 1993  
16 for school operating purposes, the amount to be disbursed to a  
17 local school district shall be paid to the state treasury and  
18 credited to the state school aid fund established by section 11  
19 of article IX of the state constitution of 1963.

20 (7) The officer or officers shall send a copy of the amount  
21 of disbursement made to each unit under this section to the  
22 department on a form provided by the department.

23 (8) A facility located in a renaissance zone under the  
24 Michigan renaissance zone act, ~~Act No. 376 of the Public Acts of~~  
25 ~~1996, being sections 125.2681 to 125.2696 of the Michigan~~  
26 ~~Compiled Laws~~ **1996 PA 376, MCL 125.2681 to 125.2696**, is exempt  
27 from the technology park facilities tax levied under this act to

1 the extent and for the duration provided pursuant to ~~Act No. 376~~  
2 ~~of the Public Acts of 1996~~ **the Michigan renaissance zone act,**  
3 **1996 PA 376, MCL 125.2681 to 125.2696,** except for that portion of  
4 the technology park facilities tax attributable to a special  
5 assessment or a tax described in section 7ff(2) of the general  
6 property tax act, ~~Act No. 206 of the Public Acts of 1893,~~ being  
7 ~~section 211.7ff of the Michigan Compiled Laws~~ **1893 PA 206, MCL**  
8 **211.7ff.** The technology park facilities tax calculated under  
9 this subsection shall be disbursed proportionately to the local  
10 taxing unit or units that levied the special assessment or the  
11 tax described in section 7ff(2) of ~~Act No. 206 of the Public~~  
12 ~~Acts of 1893~~ **the general property tax act, 1893 PA 206, MCL**  
13 **211.7ff.**

14 (9) A facility owned or operated by a qualified start-up  
15 business is exempt from the technology park facilities tax levied  
16 under this act, except for that portion of the technology park  
17 facilities tax attributable to a tax described in section 7ff(2)  
18 of the general property tax act, 1893 PA 206, MCL 211.7ff, for 5  
19 years beginning on the December 31 in the year in which the  
20 qualified start-up business first claimed the credit under  
21 section 31a of the single business tax act, 1975 PA 228, MCL  
22 208.31a. The technology park facilities tax calculated under  
23 this subsection shall be disbursed proportionately to the taxing  
24 unit or units that levied the tax described in section 7ff(2) of  
25 the general property tax act, 1893 PA 206, MCL 211.7ff. As used  
26 in this subsection, "qualified start-up business" means that term  
27 as defined in section 31a of the single business tax act, 1975 PA

1 228, MCL 208.31a.