[No. 241]

(SB 586)

AN ACT to amend 1990 PA 100, entitled "An act to permit the imposition, revival, and continued collection by cities of a population of 1,000,000 or more of a utility users tax; to provide the procedure for, and to require the adoption of a prescribed uniform city utility users tax ordinance by cities desiring to impose and collect such a tax; to limit the rate of such tax; to prescribe the powers and duties of the state commissioner of revenue; and to provide for appeals," by amending section 5 (MCL 141.1155), as amended by 1996 PA 455.

The People of the State of Michigan enact:

141.1155 Applicability; exemption. [M.S.A. 5.3188(255)]

- Sec. 5. (1) The uniform city utility users tax ordinance does not apply to a person or corporation as to whom or which it is beyond the power of the city to impose the tax provided for in the uniform city utility users tax ordinance.
- (2) For tax years beginning after December 31, 1996, a person or corporation, except a casino, is exempt from the tax imposed under this ordinance for public utility services provided in a renaissance zone to the extent and for the duration provided pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696. As used in this subsection, "casino" means a casino or a parking lot, hotel, motel, or retail store owned or operated by a casino, an affiliate, or an affiliated company, regulated by this state pursuant to the Michigan gaming control and revenue act, the Initiated Law of 1996, MCL 432.201 to 432.216.

This act is ordered to take immediate effect. Approved July 2, 1998. Filed with Secretary of State July 3, 1998.