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**SFA**



BILL ANALYSIS

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Senate Bill 583 (as enrolled)  
Senate Bills 586, 587, 590, and 591 (as enrolled)  
Sponsor: Senator Michael J. Bouchard  
Senate Committee: Gaming and Casino Oversight  
House Committee: House Oversight and Ethics

**PUBLIC ACT 239 of 1998**  
**PUBLIC ACTS 241-244 of 1998**

Date Completed: 7-9-98

### **CONTENT**

**The bills amended various statutes to provide that a casino in a renaissance zone is not eligible for a tax exemption, deduction, or credit specified under the acts. The bills define “casino” as 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 the State under the Michigan Gaming Control and Revenue Act.**

Senate Bill 583 amended the Michigan Renaissance Zone Act to specify that a casino located and conducting business activity within a renaissance zone is not eligible for a tax exemption, deduction, or credit listed in the Act. (Under the Act, residents of a renaissance zone and businesses located in a zone may receive an exemption, deduction, or credit under the Single Business Tax Act, the Income Tax Act, the City Income Tax Act, and the City Utility Users Tax Act. Property located in a zone is exempt from taxes under the General Property Tax Act, the Plant Rehabilitation and Industrial Development Districts Act, the Commercial Redevelopment Act, the Enterprise Zone Act, Public Act 189 of 1953 (which provides for taxation of lessees or users of tax-exempt property), the Technology Park Development Act, Section 51105 of the Natural Resources and Environmental Protection Act (which provides for an annual specific tax on commercial forests), and the Neighborhood Enterprise Zone Act.)

Senate Bill 586 amended the City Utility Users Tax Act to exclude a casino from the tax exemption allowed under the Act for public utility services provided in a renaissance zone. Senate Bill 587 amended the Enterprise Zone Act to exclude a casino from the tax exemption allowed under the Act for property located in a renaissance zone. Senate Bill 590 amended the Commercial Redevelopment Act to provide that a facility does not include a casino. (Under that Act, a facility located in a commercial redevelopment district is exempt from the general property tax and subject to the commercial facilities tax.) Senate Bill 591 amended Public Act 189 of 1953 to exclude a casino from the tax exemption allowed under the Act for real property located in a renaissance zone.

MCL 125.2690 (S.B. 583)  
141.1155 (S.B. 586)  
125.2121c (S.B. 587)  
207.662 (S.B. 590)  
211.181 (S.B. 591)

Legislative Analyst: S. Lowe

### **FISCAL IMPACT**

The bills will have no fiscal impact on State or local government.

Fiscal Analyst: R. Ross

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.