

SENATE BILL No. 868

December 2, 2003, Introduced by Senators SANBORN, PATTERSON, TOY, VAN
WOERKOM and ALLEN and referred to the Committee on Economic Development,
Small Business and Regulatory Reform.

A bill to amend 1985 PA 224, entitled
"Enterprise zone act,"
by amending section 21c (MCL 125.2121c), as amended by 1998 PA
242.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 21c. (1) Property, except a casino, exempted under
2 sections 20(1) and (2), 20a, and 20b that is located in a
3 renaissance zone under the Michigan renaissance zone act, 1996 PA
4 376, MCL 125.2681 to 125.2696, is exempt from the specific taxes
5 levied under this act to the extent and for the duration provided
6 pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL
7 125.2681 to 125.2696, except for that portion of the specific tax
8 levied under this act attributable to a special assessment or a
9 tax described in section 7ff(2) of the general property tax act,
10 1893 PA 206, MCL 211.7ff. The specific tax calculated under this

1 section shall be disbursed proportionately to the local taxing
2 unit or units that levied the special assessment or the tax
3 described in section 7ff(2) of the general property tax act, 1893
4 PA 206, MCL 211.7ff. As used in this section, "casino" means a
5 casino or a parking lot, hotel, motel, or retail store owned or
6 operated by a casino, an affiliate, or an affiliated company,
7 regulated by this state pursuant to the Michigan gaming control
8 and revenue act, the Initiated Law of 1996, MCL 432.201 to
9 ~~432.216~~ 432.226.

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