

HOUSE BILL No. 4211

February 17, 2015, Introduced by Rep. Lyons and referred to the Committee on Tax Policy.

A bill to amend 1993 PA 331, entitled
"State education tax act,"
by amending section 3 (MCL 211.903), as amended by 2011 PA 318.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3. (1) Beginning in 1994, except as otherwise provided in
2 subsections (2), ~~and~~(3), **AND (4)**, there is levied a state
3 education tax on all property not exempt by law from ad valorem
4 property taxes or not subject to a tax under 1905 PA 282, MCL 207.1
5 to 207.21, at a rate of 6 mills.

6 (2) In 2003 only, there is levied a state education tax on all
7 property not exempt by law from ad valorem property taxes or not
8 subject to a tax under 1905 PA 282, MCL 207.1 to 207.21, at the
9 rate of 5 mills.

10 (3) For taxes levied after December 31, 2007, the following
11 property is exempt from the tax levied under this act:

1 (a) Except as otherwise provided in subdivision (b), personal
2 property classified under section 34c of the general property tax
3 act, 1893 PA 206, MCL 211.34c, as industrial personal property.

4 (b) Beginning December 31, 2011, a turbine powered by gas,
5 steam, nuclear energy, coal, or oil the primary purpose of which is
6 the generation of electricity for sale is not eligible for the
7 exemption under this subsection.

8 **(4) FOR TAXES LEVIED AFTER DECEMBER 31, 2014, REAL PROPERTY IS**
9 **EXEMPT FROM THE TAX LEVIED UNDER THIS ACT.**