

HOUSE BILL No. 5401

March 1, 2016, Introduced by Rep. Farrington and referred to the Committee on Tax Policy.

A bill to amend 1994 PA 451, entitled "Natural resources and environmental protection act," by amending sections 3702 and 5902 (MCL 324.3702 and 324.5902), as added by 1995 PA 60; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3702. (1) An application for a water pollution control
2 tax exemption certificate shall be filed with the state tax
3 commission in a manner and in a form as prescribed by the state tax
4 commission. The application shall contain ~~plans~~ **ALL OF THE**

5 **FOLLOWING:**

6 **(A) PLANS** and specifications of the facility, including all
7 materials incorporated or to be incorporated in the facility and a
8 descriptive list of all equipment acquired or to be acquired by the
9 applicant for the purpose of industrial waste pollution control. 7

10 ~~together with the~~

1 (B) THE proposed operating procedure for the ~~control~~ facility.

2 (C) AN AFFIDAVIT SIGNED AND SEALED BY A LICENSED PROFESSIONAL
3 ENVIRONMENTAL ENGINEER THAT AFFIRMS ALL OF THE FOLLOWING:

4 (i) THAT THE ENVIRONMENTAL ENGINEER HAS INSPECTED THE
5 FACILITY.

6 (ii) THAT THE FACILITY MEETS THE DEFINITION OF FACILITY UNDER
7 SECTION 3701.

8 (iii) THAT THE FACILITY IS DESIGNED AND OPERATED PRIMARILY FOR
9 THE CONTROL, CAPTURE, AND REMOVAL OF INDUSTRIAL WASTE FROM THE
10 WATER.

11 (iv) THAT THE FACILITY MEETS THE INTENT AND PURPOSE OF THIS
12 PART AND ANY RULES PROMULGATED UNDER THIS PART.

13 (2) Before issuing a certificate, the state tax commission
14 shall ~~seek approval of the department and give notice in writing by~~
15 ~~certified mail to the department of treasury and to the assessor of~~
16 the taxing unit in which the facility is located or to be located,
17 and shall afford to the applicant and the assessor an opportunity
18 for a hearing. ~~Tax~~ **A TAX** exemption granted under this part shall be
19 reduced to the extent of any commercial or productive value derived
20 from any materials captured or recovered by any facility.

21 (3) THE EFFECTIVE DATE OF THE CERTIFICATE IS THE DATE ON WHICH
22 THE CERTIFICATE IS ISSUED.

23 Sec. 5902. (1) An application for a pollution control tax
24 exemption certificate shall be filed with the state tax commission
25 in a manner and in a form as prescribed by the state tax
26 commission. The application shall contain ~~plans~~ **ALL OF THE**
27 **FOLLOWING:**

1 (A) **PLANS** and specifications of the facility, including all
 2 materials incorporated or to be incorporated in the facility and a
 3 descriptive list of all equipment acquired or to be acquired by the
 4 applicant for the purpose of **AIR** pollution control. ~~, together with~~
 5 ~~the~~

6 (B) **THE** proposed operating procedure for the ~~control~~-facility.

7 (C) **AN AFFIDAVIT SIGNED AND SEALED BY A LICENSED PROFESSIONAL**
 8 **ENVIRONMENTAL ENGINEER THAT AFFIRMS ALL OF THE FOLLOWING:**

9 (i) **THAT THE ENVIRONMENTAL ENGINEER HAS INSPECTED THE**
 10 **FACILITY.**

11 (ii) **THAT THE FACILITY MEETS THE DEFINITION OF FACILITY UNDER**
 12 **SECTION 5901.**

13 (iii) **THAT THE FACILITY IS DESIGNED AND OPERATED PRIMARILY FOR**
 14 **THE CONTROL, CAPTURE, AND REMOVAL OF POLLUTANTS FROM THE AIR.**

15 (iv) **THAT THE FACILITY MEETS THE INTENT AND PURPOSE OF PART 55**
 16 **AND ANY RULES PROMULGATED UNDER PART 55.**

17 (2) Before issuing a certificate, the state tax commission
 18 shall ~~seek approval of the department and give notice in writing by~~
 19 ~~certified mail to the department of treasury and to the assessor of~~
 20 ~~the taxing unit in which the facility is located or to be located,~~
 21 ~~and shall afford to the applicant and the assessor an opportunity~~
 22 ~~for a hearing. Tax~~ **A TAX** exemption granted under this part shall be
 23 reduced to the extent of any commercial or productive value derived
 24 from any materials captured or recovered by ~~any air pollution~~
 25 ~~control facility as defined in this part.~~ **THE FACILITY.**

26 (3) **THE EFFECTIVE DATE OF THE CERTIFICATE IS THE DATE ON WHICH**
 27 **THE CERTIFICATE IS ISSUED.**

1 Enacting section 1. Sections 3703 and 5903 of the natural
2 resources and environmental protection act, 1994 PA 451, MCL
3 324.3703 and 324.5903, are repealed.

4 Enacting section 2. This amendatory act takes effect 90 days
5 after the date it is enacted into law.