

# SENATE BILL NO. 360

June 05, 2019, Introduced by Senators STAMAS, ANANICH, NESBITT, HERTEL, HORN, MACGREGOR, SCHMIDT, ZORN, VICTORY, OUTMAN, LUCIDO, BIZON and HOLLIER and referred to the Committee on Economic and Small Business Development.

A bill to amend 1893 PA 206, entitled  
"The general property tax act,"  
(MCL 211.1 to 211.155) by adding section 9p.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 9p. (1) For taxes levied after December 31, 2015 and  
2 before January 1, 2036, eligible data center property is exempt  
3 from the collection of taxes under this act. This exemption may be  
4 claimed only by a person, including, but not limited to, a  
5 colocated business, that owns the eligible data center property and  
6 that owns, leases, or otherwise occupies all or part of the

1 qualified data center in which the eligible data center property is  
2 located.

3 (2) As used in this section:

4 (a) "Colocated business" means that term as defined in section  
5 4ee of the general sales tax act, 1933 PA 167, MCL 205.54ee, or  
6 section 4cc of the use tax act, 1937 PA 94, MCL 205.94cc.

7 (b) "Data center equipment" means that term as defined in  
8 section 4ee of the general sales tax act, 1933 PA 167, MCL  
9 205.54ee, or section 4cc of the use tax act, 1937 PA 94, MCL  
10 205.94cc.

11 (c) "Eligible data center property" means the real property on  
12 which a qualified data center is located and all of its data center  
13 equipment.

14 (d) "Qualified data center" means that term as defined in  
15 section 4ee of the general sales tax act, 1933 PA 167, MCL  
16 205.54ee, or section 4cc of the use tax act, 1937 PA 94, MCL  
17 205.94cc.