

Act No. 118
Public Acts of 2019
Approved by the Governor
November 14, 2019

Filed with the Secretary of State
November 15, 2019

EFFECTIVE DATE: November 15, 2019

**STATE OF MICHIGAN
100TH LEGISLATURE
REGULAR SESSION OF 2019**

Introduced by Rep. Rabhi

ENROLLED HOUSE BILL No. 4465

AN ACT to amend 1893 PA 206, entitled “An act to provide for the assessment of rights and interests, including leasehold interests, in property and the levy and collection of taxes on property, and for the collection of taxes levied; making those taxes a lien on the property taxed, establishing and continuing the lien, providing for the sale or forfeiture and conveyance of property delinquent for taxes, and for the inspection and disposition of lands bid off to the state and not redeemed or purchased; to provide for the establishment of a delinquent tax revolving fund and the borrowing of money by counties and the issuance of notes; to define and limit the jurisdiction of the courts in proceedings in connection with property delinquent for taxes; to limit the time within which actions may be brought; to prescribe certain limitations with respect to rates of taxation; to prescribe certain powers and duties of certain officers, departments, agencies, and political subdivisions of this state; to provide for certain reimbursements of certain expenses incurred by units of local government; to provide penalties for the violation of this act; and to repeal acts and parts of acts,” by amending section 9i (MCL 211.9i), as added by 2002 PA 549.

The People of the State of Michigan enact:

Sec. 9i. (1) Subject to subsection (2), alternative energy personal property is exempt from the collection of taxes under this act as provided in this section.

(2) The exemption under this section applies to the following:

(a) Taxes levied on alternative energy personal property after December 31, 2002 and before January 1, 2013.

(b) Taxes levied on that category of alternative energy personal property described in subsection (3)(a)(i) after the effective date of the amendatory act that added this subdivision, without regard to ownership of the alternative energy personal property, provided that all of the following conditions are met:

(i) The alternative energy personal property has a generating capacity of not more than 150 kilowatts and is used solely to offset all or a portion of the commercial or industrial energy usage of the person upon whose real property the alternative energy personal property is located.

(ii) If installed after the effective date of the amendatory act that added this subparagraph, the alternative energy personal property has a true cash value that, when combined with the true cash value of all personal property exempt under section 9o as eligible personal property of the person claiming the exemption under this section or a related entity, equals less than \$80,000.00.

(3) As used in this section:

(a) “Alternative energy personal property” means all of the following:

(i) An alternative energy system.

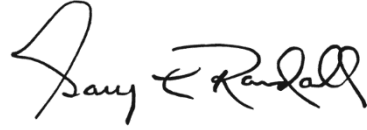
(ii) An alternative energy vehicle.

(iii) All personal property of an alternative energy technology business.

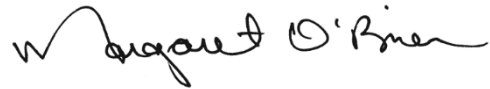
(iv) The personal property of a business that is not an alternative energy technology business that is used solely for the purpose of researching, developing, or manufacturing an alternative energy technology.

(b) "Alternative energy system", "alternative energy vehicle", "alternative energy technology", and "alternative energy technology business" mean those terms as defined in the Michigan next energy authority act, 2002 PA 593, MCL 207.821 to 207.827.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor