

**SENATE SUBSTITUTE FOR  
HOUSE BILL NO. 5068**

A bill to amend 1993 PA 331, entitled  
"State education tax act,"  
by amending section 3 (MCL 211.903), as amended by 2007 PA 38.

**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), there is levied a state education tax on  
3 all property not exempt by law from ad valorem property taxes or  
4 not subject to a tax under 1905 PA 282, MCL 207.1 to 207.21, at a  
5 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.

1           (3) For taxes levied after December 31, 2007, **THE FOLLOWING**  
2 **PROPERTY IS EXEMPT FROM THE TAX LEVIED UNDER THIS ACT:**

3           **(A) EXCEPT AS OTHERWISE PROVIDED IN SUBDIVISION (B),** personal  
4 property classified under section 34c of the general property tax  
5 act, 1893 PA 206, MCL 211.34c, as industrial personal property. ~~is~~  
6 ~~exempt from the tax levied under this act.~~

7           **(B) BEGINNING DECEMBER 31, 2011, A TURBINE POWERED BY GAS,**  
8 **STEAM, NUCLEAR ENERGY, COAL, OR OIL THE PRIMARY PURPOSE OF WHICH IS**  
9 **THE GENERATION OF ELECTRICITY FOR SALE IS NOT ELIGIBLE FOR THE**  
10 **EXEMPTION UNDER THIS SUBSECTION.**

11           Enacting section 1. This amendatory act is effective December  
12 31, 2011.