

Act No. 318
Public Acts of 2011
Approved by the Governor
December 27, 2011
Filed with the Secretary of State
December 27, 2011
EFFECTIVE DATE: December 31, 2011

**STATE OF MICHIGAN
96TH LEGISLATURE
REGULAR SESSION OF 2011**

Introduced by Rep. Stamas

ENROLLED HOUSE BILL No. 5068

AN ACT to amend 1993 PA 331, entitled "An act to provide for the levy and collection of a state education tax; to provide for the distribution of the tax; and to prescribe the duties of certain local officials and state officers," by amending section 3 (MCL 211.903), as amended by 2007 PA 38.

The People of the State of Michigan enact:

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

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

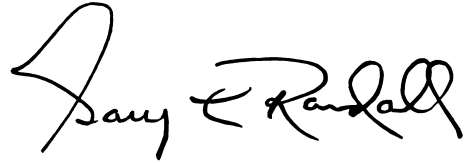
(3) For taxes levied after December 31, 2007, the following property is exempt from the tax levied under this act:

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

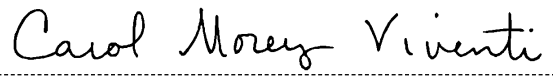
(b) Beginning December 31, 2011, a turbine powered by gas, steam, nuclear energy, coal, or oil the primary purpose of which is the generation of electricity for sale is not eligible for the exemption under this subsection.

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

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved

Governor