

SUBSTITUTE FOR
SENATE BILL NO. 801

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 7o (MCL 211.7o), as amended by 1998 PA 536.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 7o. (1) ~~Property~~ REAL OR PERSONAL PROPERTY owned and
2 occupied by a nonprofit charitable institution while occupied by
3 that nonprofit charitable institution solely for the purposes for
4 which it was incorporated is exempt from the collection of taxes
5 under this act.

6 (2) ~~Property~~ REAL OR PERSONAL PROPERTY owned and occupied
7 by a charitable trust while occupied by that charitable trust
8 solely for the charitable purposes for which that charitable
9 trust was established is exempt from the collection of taxes
10 under this act.

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1 (3) ~~Property~~ REAL OR PERSONAL PROPERTY owned by a
2 nonprofit charitable institution or charitable trust that is
3 leased, loaned, or otherwise made available to another nonprofit
4 charitable institution or charitable trust or to a nonprofit hos-
5 pital or a nonprofit educational institution that is occupied by
6 that nonprofit charitable institution, charitable trust, non-
7 profit hospital, or nonprofit educational institution solely for
8 the purposes for which that nonprofit charitable institution,
9 charitable trust, nonprofit hospital, or nonprofit educational
10 institution was organized or established and that would be exempt
11 from taxes collected under this act if the REAL OR PERSONAL prop-
12 erty were occupied by the lessor nonprofit charitable institution
13 or charitable trust solely for the purposes for which the lessor
14 charitable nonprofit institution was organized or the charitable
15 trust was established is exempt from the collection of taxes
16 under this act.

17 (4) REAL OR PERSONAL PROPERTY OWNED BY A NONPROFIT CHARITA-
18 BLE INSTITUTION THAT IS OCCUPIED AND USED BY THE NONPROFIT CHARI-
19 TABLE INSTITUTION'S CHIEF EXECUTIVE OFFICER AS HIS OR HER PRINCI-
20 PAL RESIDENCE AS A CONDITION OF HIS OR HER EMPLOYMENT AND THAT IS
21 CONTIGUOUS TO REAL PROPERTY THAT CONTAINS THE NONPROFIT CHARITA-
22 BLE INSTITUTION'S PRINCIPAL PLACE OF BUSINESS IS EXEMPT FROM THE
23 COLLECTION OF TAXES UNDER THIS ACT.

24 (5) ~~(4)~~ A charitable home of a fraternal or secret soci-
25 ety, or a nonprofit corporation whose stock is wholly owned by a
26 religious or fraternal society that owns and operates facilities
27 for the aged and chronically ill and in which the net income from

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1 the operation of the corporation does not inure to the benefit of
2 any person other than the residents, is exempt from the collec-
3 tion of taxes under this act.

4 (6) ~~(5)~~ As used in this section, "charitable trust" means
5 a charitable trust registered under the supervision of trustees
6 for charitable purposes act, 1961 PA 101, MCL 14.251 to 14.266.