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BILL ANALYSIS

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Senate Bill 1111 (as enrolled)

**PUBLIC ACT 483 of 2006**

Sponsor: Senator Cameron S. Brown

Senate Committee: Economic Development, Small Business and Regulatory Reform

House Committee: Commerce

Date Completed: 4-9-07

**CONTENT**

The bill amended the plant rehabilitation and industrial development Act (commonly called P.A. 198) to require the State Tax Commission retroactively to amend and give full effect to an industrial facilities exemption certificate for a replacement facility that the Commission had revoked effective December 30, 2005, by an order issued on April 10, 2006. The requirement applies if a local unit of government passed a resolution approving an amendment to the certificate by February 10, 2007. The amended certificate must include the additional personal property expenditures described in the resolution, for the period of time beginning when the certificate was originally approved until it was revoked.

The bill took effect on December 28, 2006.

MCL 207.557

Legislative Analyst: Suzanne Lowe

**FISCAL IMPACT**

The bill will reduce State and local unit revenue by an unknown amount. The actual amount of the reduction will depend upon the characteristics of the property added to the certificate, as well as the nature of other amendments made to it. Any impact will reduce School Aid Fund revenue, local unit revenue, and local school district revenue. Reductions to local school district revenue will be offset by increased expenditures from the School Aid Fund in order to maintain per-pupil funding guarantees.

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.

Fiscal Analyst: David Zin