

Act No. 507  
Public Acts of 2008  
Approved by the Governor  
January 12, 2009  
Filed with the Secretary of State  
January 13, 2009  
EFFECTIVE DATE: January 13, 2009

**STATE OF MICHIGAN  
94TH LEGISLATURE  
REGULAR SESSION OF 2008**

**Introduced by Reps. Farrah, Ward, Rick Jones, Hune, Steil, Gaffney, Accavitti, Melton, Hammel, Johnson, Kathleen Law, Hildenbrand, Angerer, Sheltroun, Young, Miller, Palsrok, Warren, Corriveau, Mayes, Byrnes, Wojno, Gonzales, Spade, Polidori, Knollenberg, Hammon, Jackson, Byrum, Schuitmaker, Leland, Meltzer, Elsenheimer, Acciavatti, Moore, Moss, Espinoza, Brown, Hood, Proos, Agema, Nofs, Griffin, Clemente, LeBlanc, Meadows, Coulouris, McDowell, Lahti, Lindberg, Lemmons, Bennett, Pavlov, David Law, Stakoe, Rocca, Marleau, Ball, Dean, Scott and Cushingberry**

# **ENROLLED HOUSE BILL No. 6524**

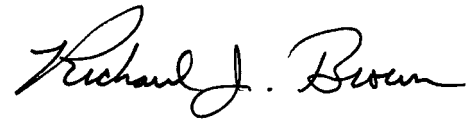
AN ACT to amend 2007 PA 36, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, reporting, payment, and enforcement of taxes on certain commercial, business, and financial activities; to prescribe the powers and duties of public officers and state departments; to provide for the inspection of certain taxpayer records; to provide for interest and penalties; to provide exemptions, credits, and refunds; to provide for the disposition of funds; to provide for the interrelation of this act with other acts; and to make appropriations," (MCL 208.1101 to 208.1601) by adding section 446.

*The People of the State of Michigan enact:*

Sec. 446. (1) Beginning in 2009, a qualified taxpayer may claim a credit against the tax imposed by this act equal to the following:


- (a) In 2009, the qualified taxpayer's tax liability under this act or \$500,000.00, whichever is less.
- (b) In 2010 and each year thereafter, the qualified taxpayer's tax liability under this act or \$250,000.00, whichever is less.
- (2) As used in this section, "qualified taxpayer" means a taxpayer that owns, operates, or controls an exhibition in this state that is open to the public and satisfies all of the following:
  - (a) Promotes, advertises, or displays the design or concept of products that are designed, manufactured, or produced, in whole or in part, in this state and are available for sale to the general public.
  - (b) The exhibition uses more than 100,000 square feet of floor space.
  - (c) Is open to the general public for at least 7 consecutive days in a calendar year.
  - (d) Attendance during the entire exhibition exceeds 500,000.
  - (e) Has more than 3,000 credentialed journalists, including international journalists, who attend the exhibition.

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved .....

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Governor