

Act No. 92  
Public Acts of 2023  
Approved by the Governor  
July 18, 2023  
Filed with the Secretary of State  
July 19, 2023  
EFFECTIVE DATE: July 19, 2023

**STATE OF MICHIGAN  
102ND LEGISLATURE  
REGULAR SESSION OF 2023**

**Introduced by Senators Cavanagh, Singh, Chang, Geiss, Klinefelt, McDonald Rivet, Shink and Brinks**

# **ENROLLED SENATE BILL No. 131**

AN ACT to amend 1937 PA 94, entitled “An act to provide for the levy, assessment, and collection of a specific excise tax on the storage, use, or consumption in this state of tangible personal property and certain services; to appropriate the proceeds of that tax; to prescribe penalties; and to make appropriations,” by amending section 4dd (MCL 205.94dd), as added by 2017 PA 49.

*The People of the State of Michigan enact:*

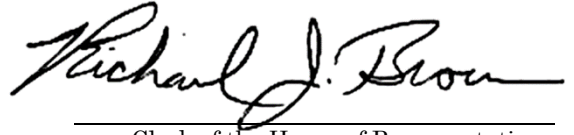
Sec. 4dd. The tax levied under this act does not apply to tangible personal property acquired by a person engaged in the business of altering, repairing, or improving real estate for others, or to the manufacture of a product as described under section 3a(1)(f) or (g), if the property or product is to be affixed to or made a structural part of improvements to real property included within a transformational brownfield plan, to the extent that those improvements are included as eligible activities described in section 2(o)(v) of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2652, on eligible property that is included in a transformational brownfield plan. As used in this section, “eligible property” and “transformational brownfield plan” mean those terms as defined in section 2 of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2652.

Enacting section 1. This amendatory act does not take effect unless Senate Bill No. 129 of the 102nd Legislature is enacted into law.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved \_\_\_\_\_

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Governor