



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

DATE: February 6, 2007
TO: Assessor's and Equalization Director's
FROM: Kelli Sobel, Executive Secretary State Tax Commission
SUBJECT: P.A. 326 of 2006

The State Tax Commission at their meeting on February 5, 2007 asked that the following information be provided to all Assessor's and Equalization Director's.

On August 9, 2006 Governor Granholm signed into law P.A. 326 of 2006, which provided for the following tax exemption:

Sec. 7jj. Beginning December 31, 2004, real and personal property of a federally-qualified health center is exempt from the collection of taxes under this act. As used in this section, "federally-qualified health center" means that term as defined in section 1396d(l)(2)(B) of the social security act, 42 USC 1396d.

Enacting section 1. This amendatory act is retroactive and is effective for taxes levied in December 2004 and each year after December 2004.

Federally Qualified Health Center as defined by section 1396d(l)(2)(B) of the social security act, 42 USC 1396d means a entity which:

- (i) is receiving a grant under section 330 of the Public Health Service Act,
- (ii)(I) is receiving funding from such a grant under a contract with the recipient of such a grant, and
- (II) meets the requirements to receive a grant under section 330 of such Act,