



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RICK SNYDER  
GOVERNOR

ANDY DILLON  
STATE TREASURER

**DATE:** June 11, 2013  
**TO:** Assessors and Equalization Directors  
**FROM:** State Tax Commission  
**SUBJECT:** Solar Panels

The State Tax Commission at their meeting on May 13, 2013, and affirmed again at their meeting on June 11, 2013, have determined that solar panels are to be considered industrial personal property and are to be reported on Table B – Machinery and Equipment on the personal property statement. This determination of the State Tax Commission supersedes any prior determinations.