

**State Tax Commission Bulletin No. 11 of 2000**  
**August 14, 2000**  
**Change to Definition of "Industrial Property" in PA 198 of 1974**

TO: Assessors  
Equalization Directors  
FROM: State Tax Commission (STC)

**RE: CHANGE TO DEFINITION OF "INDUSTRIAL PROPERTY" CONTAINED IN PUBLIC ACT 198 OF 1974**

Enclosed is a copy of [Public Act \(PA\) 247 of 2000](#) which was signed by Governor Engler on June 29, 2000 with an effective date of June 29, 2000. The new language added by this act is underlined on the copy of the enclosed act.

PA 247 of 2000 amends PA 198 of 1974 (Plant Rehabilitation and Industrial Development Districts Act) by adding language to the definition of "industrial property" contained in MCL 207.552(6).

The added language expands the definition of "industrial property" to include the assets of businesses engaged in a **high technology activity**.

**High technology activity** is defined by [PA 144 of 2000](#) as one or more of the following:

- (i) Advanced computing, which is any technology used in the design and development of any of the following:
  - A. Computer hardware and software.
  - B. Data communications.
  - C. Information technologies.
- (ii) Advanced materials, which are materials with engineered properties created through the development of specialized process and synthesis technology.
- (iii) Biotechnology, which is any technology that uses living organisms, cells, macromolecules, microorganisms, or substances from living organisms to make or modify a product, improve plants or animals, or develop microorganisms for useful purposes. Biotechnology does not include human cloning as defined in section 16274 of the public health code, 1978 PA 368, MCL 333.16274, or stem cell research with embryonic tissue.
- (iv) Electronic device technology, which is any technology that involves microelectronics,

semiconductors, electronic equipment, and instrumentation, radio frequency, microwave, and millimeter electronics, and optical and optic-electrical devices, or data and digital communications and imaging devices.

(v) Engineering or laboratory testing related to the development of a product.

(vi) Technology that assists in the assessment or prevention of threats or damage to human health or the environment, including, but not limited to, environmental cleanup technology, pollution prevention technology, or development of alternative energy sources.

(vii) Medical device technology, which is any technology that involves medical equipment or products other than a pharmaceutical product that has therapeutic or diagnostic value and is regulated.

(viii) Product research and development.

(ix) Advanced vehicles technology that is any technology that involves electric vehicles, hybrid vehicles, or alternative fuel vehicles, or components used in the construction of electric vehicles, hybrid vehicles, or alternative fuel vehicles. For purposes of this act:

- A. "Electric vehicle" means a road vehicle that draws propulsion energy only from an on-board source of electrical energy.
- B. "Hybrid vehicle" means a road vehicle that can draw propulsion energy from both a consumable fuel and a rechargeable energy storage system.

Also enclosed with this bulletin is a revised application form for the Industrial Facility Exemption Certificate.

[Form 1012, Application for Industrial Facilities Exemption Certificate](#)