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Random Week for Qualified Businesses

TO: Assessing Officers and County Equalization Directors

FROM: Michigan State Tax Commission

SUBJECT: Random Week for "Qualified Business"

Public Act (PA) 96 of 1994 provides that in certain circumstances the "qualified personal property" for a "qualified business" (usually a leasing company) may be assessed to the user of that personal property rather than to its owner (the leasing company). See State Tax Commission Bulletin No. 16 of 1994 for more information.

PA 96 of 1994 states that one of the requirements of a "qualified business" is that the business must have 30 or fewer employees during a week selected at random each year by the State Tax Commission.

The week selected at random by the State Tax Commission for 2021 assessment purposes is Monday, September 13, 2021, through Sunday, September 19, 2021.

If a certified assessor audits the books and records of a business which claims to be a "qualified business" for 2021 assessment purposes, one of the things the assessor should check is whether the business had 30 or fewer employees during the week of September 13, 2021 through September 19, 2021.