

HOUSE BILL No. 4900

June 4, 1991, Introduced by Reps. Hickner and Bartnik and referred to the Committee on Taxation.

A bill to amend section 2 of Act No. 263 of the Public Acts of 1974, entitled

"An act to permit counties to impose and collect an excise tax on persons engaged in the business of providing rooms for dwelling, lodging, or sleeping purposes to transient guests; to provide for the disposition of the revenues thereof; and to prescribe penalties,"

being section 141.862 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 2 of Act No. 263 of the Public Acts of
2 1974, being section 141.862 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 2. (1) The county board of commissioners of a county
5 ~~having a population of less than 600,000 persons, and having a~~
6 ~~city of at least 40,000 population~~ may enact an ordinance to
7 levy, assess, and collect an excise tax from all persons engaged
8 in the business of providing rooms for dwelling, lodging, or

1 sleeping purposes, except in hospitals or nursing homes, to
2 transient guests, whether or not membership is required for the
3 use of the accommodations ~~. The tax imposed pursuant to this~~
4 ~~act shall be at a rate of not more than 5% of the total charge~~
5 ~~for accommodations subject to this act.~~ IF THE COUNTY MEETS
6 EITHER OF THE FOLLOWING:

7 (A) THE COUNTY HAS A POPULATION OF LESS THAN 600,000 PERSONS
8 AND HAS A CITY WITH A POPULATION OF 40,000 OR MORE PERSONS.

9 (B) BEFORE JANUARY 1, 1992, THE COUNTY HAS A POPULATION OF
10 LESS THAN 120,000 PERSONS AND HAS A CITY WITH A POPULATION OF
11 35,000 OR MORE PERSONS.

12 (2) The ordinance provided by this act may be amended or
13 repealed in the same manner as it was adopted.

14 (3) THE TAX IMPOSED PURSUANT TO THIS ACT SHALL BE AT A RATE
15 OF NOT MORE THAN 5% OF THE TOTAL CHARGE FOR ACCOMMODATIONS
16 SUBJECT TO THIS ACT.