

**STATE CONVENTION FACILITY DEVELOPMENT ACT (EXCERPT)**  
**Act 106 of 1985**

**207.624 Excise tax; rates; exemption.**

Sec. 4.

(1) There is hereby levied upon and there shall be collected from any person engaged in the business of providing accommodations to transient guests in a convention hotel, whether or not membership is required, an excise tax at the following rates:

(a) For a convention hotel located within a qualified local governmental unit under section 9(4), the following:

- (i) A rate of 3% of the room charge for accommodations in a convention hotel with 81 to 160 rooms.
- (ii) A rate of 6% of the room charge for accommodations in a convention hotel with more than 160 rooms.

(b) For all other convention hotels not subject to the tax rates imposed by subdivision (a), the following:

- (i) A rate of 1.5% of the room charge for accommodations in a convention hotel with 81 to 160 rooms.
- (ii) A rate of 5% of the room charge for accommodations in a convention hotel with more than 160 rooms.

(2) Beginning with the state fiscal year 1987, a person engaged in the business of providing accommodations to transient guests in a convention hotel is exempt from the tax imposed by this act for any state fiscal year in which appropriations of the tax collections pursuant to this act from that convention hotel have not been made for distributions pursuant to section 9 that would be received by a qualified local governmental unit from the collections of the tax under this act or section 1207 of the Michigan liquor control code of 1998, 1998 PA 58, MCL 436.2207, that the qualified local governmental unit is eligible to receive.

**History:** 1985, Act 106, Imd. Eff. July 30, 1985 ;-- Am. 2009, Act 61, Imd. Eff. July 2, 2009