

**STADIA OR CONVENTION FACILITY DEVELOPMENT (EXCERPT)**  
**Act 180 of 1991**

**207.756 Disposition and use of excise tax revenues.**

Sec. 6.

The revenues from the tax imposed under this act shall be deposited in a special fund and shall be used and may be pledged by the eligible municipality only for the following purposes or paid to the following entities in the following order of priority:

(a) Costs borne by the eligible municipality for the election required under section 2(3) and in the administration and enforcement of the ordinance.

(b) Costs associated with the acquisition and construction of a stadium as defined by section 1(i)(i) or with the acquisition, improvement, enlargement, and construction of a stadium as defined by section 1(i)(ii) or convention facility as defined by section 1(c), including the reimbursement of those costs paid by an eligible municipality, and costs of current or future annual rental payable for a stadium or convention facility by an eligible municipality, or reimbursement of the eligible municipality for rentals paid, to an authority that is incorporated by the eligible municipality pursuant to Act No. 31 of the Public Acts of the First Extra Session of 1948, being sections 123.951 to 123.965 of the Michigan Compiled Laws.

(c) To the extent not needed for purposes identified in subdivision (a) or (b) in any year or to maintain a reserve for those purposes in future years, costs associated with the clearance and improvement of land for assembly and development purposes.

**History:** 1991, Act 180, Imd. Eff. Dec. 26, 1991