

CONVENTION AND TOURISM PROMOTION ACT (EXCERPT)
Act 25 of 2007

141.1325 Payment by owner of transient facility in assessment district; copies of use tax returns; forwarding to certified public accountants; interest; liability for payment; notice required.

Sec. 5. (1) Upon the effective date of an assessment, each owner of a transient facility in the assessment district shall be liable for payment of the assessment, computed using the percentage set forth in the marketing program notice. The assessment shall be paid by the owner of each such transient facility to the bureau within 30 days after the end of each calendar month and shall be accompanied by a statement of room charges imposed with respect to the transient facility for that month. This act shall not prohibit a transient facility from reimbursing itself by adding the assessment imposed pursuant to this act to room charges payable by transient guests, provided that the transient facility discloses that it has done so on any bill presented to a transient guest.

(2) Within 30 days after the close of each calendar quarter, each owner within an assessment district shall forward to the independent certified public accountants who audit the financial statements of the bureau copies of its use tax returns for the preceding quarter. These copies of the use tax returns shall be used solely by the certified public accountants to verify and audit the owner's payment of the assessments and shall not be disclosed to the bureau except as necessary to enforce this act.

(3) Interest shall be paid by an owner to the bureau on any assessments not paid within the time called for under this act. The interest shall accrue at the rate of 1.5% per month. Owners delinquent for more than 90 days in paying assessments, in addition to the 1.5% interest, shall pay a delinquency charge of 10% per month or fraction of a month on the amount of the delinquent assessments. The bureau may sue in its own name to collect the assessments, interest, and delinquency charges.

(4) The owner of a transient facility shall not be liable for payment of an assessment until a notice has been mailed to the transient facility of the owner pursuant to section 3(5).

History: 2007, Act 25, Imd. Eff. June 28, 2007.