

Act No. 91
Public Acts of 1991
Approved by the Governor
July 30, 1991
Filed with the Secretary of State
July 31, 1991

**STATE OF MICHIGAN
86TH LEGISLATURE
REGULAR SESSION OF 1991**

Introduced by Reps. Hickner and Bartnik

ENROLLED HOUSE BILL No. 4900

AN ACT 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:

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

Sec. 2. (1) The county board of commissioners of a county having a population of less than 600,000 persons, and having a city of at least 40,000 population may enact an ordinance to levy, assess, and collect an excise tax from all persons engaged in the business of providing rooms for dwelling, lodging, or sleeping purposes, except in hospitals or nursing homes, to transient guests, whether or not membership is required for the use of the accommodations.

(2) If a county meets the requirements of subsection (1) on the date it enacts an ordinance under this act and, after the 1990 decennial census, the county has a population of less than 120,000 persons and has a city with a population of 35,000 or more persons, that county may continue to levy, assess, and collect the excise tax under this act until October 1, 1991.

(3) If a county described in subsection (2) has any accommodations located within the county that are also located within the boundaries of a city in which the majority of the population of that city reside in an adjoining county, then the accommodation is exempt from the tax under this act.

(4) If a county described in subsection (2) has any accommodations located within the county that are also located within the boundaries of a city with a population of less than 5,000 persons, then the accommodation is exempt from tax under this act.

(5) The ordinance provided by this act may be amended or repealed in the same manner as it was adopted.

(6) The tax imposed pursuant to this act shall be at a rate of not more than 5% of the total charge for accommodations subject to this act.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved.....

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Governor.