

SENATE BILL No. 697

January 28, 1992, Introduced by Senators BERRYMAN, CHERRY, MILLER, DINGELL, STABENOW, KELLY, POLLACK, HOLMES, WELBORN, DILLINGHAM, PRIDNIA, SCHWARZ and DI NELLO and referred to the Committee on Finance.

A bill to amend section 3a of Act No. 94 of the Public Acts of 1937, entitled as amended

"Use tax act,"

being section 205.93a of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 3a of Act No. 94 of the Public Acts of
2 1937, being section 205.93a of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 3a. The use or consumption of the following services
5 shall be taxed under this act in the same manner as tangible per-
6 sonal property is taxed under this act:

7 (a) Intrastate telephone, telegraph, leased wire, and other
8 similar communications, including local telephone exchange and
9 long distance telephone service ~~which~~ THAT both originates and
10 terminates in Michigan, and telegraph, private line, and

1 teletypewriter service between places in Michigan, but excluding
2 telephone service by coin-operated installations, switchboards,
3 concentrator-identifiers, interoffice circuitry and their acces-
4 sories for telephone answering service, 9-1-1 TELEPHONE SERVICE
5 ESTABLISHED UNDER THE EMERGENCY TELEPHONE SERVICE ENABLING ACT,
6 ACT NO. 32 OF THE PUBLIC ACTS OF 1986, BEING SECTIONS 484.1101 TO
7 484.1707 OF THE MICHIGAN COMPILED LAWS, and directory advertising
8 proceeds.

9 (b) Rooms or lodging furnished by hotelkeepers, motel
10 operators, and other persons furnishing accommodations that are
11 available to the public, on the basis of a commercial and busi-
12 ness enterprise, irrespective of whether or not membership is
13 required for use of the accommodations, except rooms and lodging
14 rented for a continuous period of more than 1 month. As used in
15 this act, "hotel" or "motel" means a building or group of build-
16 ings in which the public may obtain accommodations for ~~a con-~~
17 sideration, including, ~~without limitation, such establishments~~
18 ~~as~~ BUT NOT LIMITED TO, inns, motels, tourist homes, tourist
19 houses or courts, lodging houses, rooming houses, nudist camps,
20 apartment hotels, resort lodges and cabins, camps operated by
21 other than nonprofit organizations, ~~but not including those~~
22 ~~licensed under Act No. 47 of the First Extra Session of 1944, as~~
23 ~~amended, being sections 722.101 to 722.108 of the Compiled Laws~~
24 ~~of 1948,~~ and any other building or group of buildings in which
25 accommodations are available to the public, except accommodations
26 rented for a continuous period of more than 1 month and
27 accommodations furnished by hospitals or nursing homes.