



SENATE BILL No. 757

July 20, 1993, Introduced by Senator EHLERS and referred to the Committee on Finance.

A bill to amend section 4 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 141.864 of the Michigan Compiled Laws; and to add section 4a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 4 of Act No. 263 of the Public Acts of
2 1974, being section 141.864 of the Michigan Compiled Laws, is
3 amended and section 4a is added to read as follows:

4 Sec. 4. A county levying a tax under this act may provide
5 in the ordinance for 1 OR MORE OF THE FOLLOWING:

1 (a) The adoption and enforcement of rules to apply,
2 interpret, effectuate, and administer the ordinance and the
3 purposes of the tax.

4 (b) The prescribing and furnishing to taxpayers of forms,
5 instructions, manuals, and other materials necessary for indorse-
6 ment of the tax and the auditing of tax returns.

7 (c) The examination by the administrator or his OR HER agent
8 of the books and records of a taxpayer for purposes of determin-
9 ing the correctness of a tax return or information filed, or the
10 determination of any tax liability ~~thereunder~~ UNDER THIS ACT.

11 (d) The imposition of a fine of not more than \$500.00, or
12 imprisonment of not more than 90 days, or both for violation of
13 the ordinance.

14 (E) THE IMPOSITION OF A LIEN FOR ANY TAX UNDER THIS ACT THAT
15 REMAINS UNPAID BY A PERSON ENGAGED IN THE BUSINESS OF PROVIDING
16 ACCOMMODATIONS.

17 SEC. 4A. (1) IF A COUNTY ADOPTS AN ORDINANCE OR AMENDS AN
18 EXISTING ORDINANCE TO PROVIDE FOR A LIEN UNDER SECTION 4, A TAX
19 UNDER THIS ACT, WHICH REMAINS UNPAID FOR A PERIOD OF 90 DAYS
20 AFTER IT IS DUE, AND ANY INTEREST AND PENALTY ON THE TAX SHALL BE
21 A LIEN ON THE REAL PROPERTY ON WHICH THE ACCOMMODATIONS SUBJECT
22 TO THE TAX WERE PROVIDED.

23 (2) IF A PERSON ENGAGED IN THE BUSINESS OF PROVIDING ACCOM-
24 MODATIONS FAILS TO FILE A RETURN OR FILES AN INCOMPLETE RETURN
25 UNDER THIS ACT, THE ADMINISTRATOR MAY ESTIMATE THE TAX THAT IS
26 DUE BASED UPON PRIOR RETURNS OF THAT PERSON OR ANY OTHER
27 AVAILABLE INFORMATION. THE ESTIMATED AMOUNT OF THE TAX AND ANY

1 INTEREST AND PENALTY ON THE TAX SHALL BECOME A LIEN AS PROVIDED
2 IN THIS SECTION.

3 (3) THE TAX, INTEREST, AND PENALTY THAT BECOMES A LIEN UNDER
4 THIS SECTION MAY BE CERTIFIED ANNUALLY TO THE PROPER PROPERTY TAX
5 ASSESSING OFFICER OR AGENCY OF THE MUNICIPALITY, WHO SHALL ENTER
6 THE AMOUNT OF THE LIEN ON THE NEXT PROPERTY TAX ROLL AGAINST THAT
7 REAL PROPERTY. THE AMOUNT OF THE LIEN CERTIFIED TO THE PROPER
8 PROPERTY TAX ASSESSING OFFICER OR AGENCY PURSUANT TO THIS SECTION
9 SHALL INCLUDE ANY INTEREST AND PENALTY THAT WILL ACCRUE AS OF THE
10 DATE OF THE PROPERTY TAX LEVY ON THE NEXT PROPERTY TAX ROLL.

11 (4) THE TAX, INTEREST, AND PENALTY LEVIED UNDER THIS ACT
12 SHALL BE COLLECTED AND THE LIEN SHALL BE ENFORCED IN THE SAME
13 MANNER AS PROVIDED FOR THE COLLECTION OF PROPERTY TAXES LEVIED
14 UPON THE ROLL AND THE ENFORCEMENT OF THE LIEN FOR UNPAID PROPERTY
15 TAXES UNDER THE GENERAL PROPERTY TAX ACT, ACT NO. 206 OF THE
16 PUBLIC ACTS OF 1893, BEING SECTIONS 211.1 TO 211.157 OF THE
17 MICHIGAN COMPILED LAWS. IN ADDITION TO THE REMEDIES PROVIDED IN
18 THIS SECTION, THE COUNTY MAY USE ANY OTHER AVAILABLE REMEDY TO
19 COLLECT THE TAX, INTEREST, AND PENALTY IMPOSED UNDER THIS ACT.

20 (5) A LIEN ARISING UNDER THIS SECTION SHALL HAVE THE SAME
21 PRIORITY AS A LIEN FOR REAL PROPERTY TAXES.