

REPEAL AIRPORT PARKING TAX

House Bill 4454

Sponsor: Rep. Bruce Patterson

Committee: Tax Policy

Complete to 3-26-01

A SUMMARY OF HOUSE BILL 4454 AS INTRODUCED 3-13-01

The bill would repeal the Airport Parking Tax Act, Public Act 248 of 1987.

(The Airport Parking Tax Act levies an excise tax on the operators of airport parking facilities at the rate of 30 percent of the charge for parking. It applies only at a “regional airport facility”, defined as an airport that services four million or more enplanements annually, and the act was designed to apply to Detroit Wayne County Metropolitan Airport. The tax is levied on parking facilities, other than employee lots and publicly owned metered spaces, within the airport or within five miles of the boundaries of the airport. The proceeds go to a special state fund to be distributed monthly, 20 percent to the city in which the airport is located and 80 percent to the county. The act provides, however, that the distribution to the city not be made if the city is collecting taxes on airport concessions under Public Act 189 of 1953. The tax is administered by the revenue division of the Department of Treasury. According to the House Fiscal Agency’s booklet entitled State of Michigan Revenue Source and Distribution, the airport parking excise tax is expected to raise \$14. 9 million in fiscal year 2000-2001.)

MCL 207.371 to 207.383

House Bill 4454 (3-26-01)

Analyst: C. Couch

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