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HOUSE BILL No. 5545

January 11, 2006, Introduced by Rep. Hildenbrand and referred to the Committee on Tax Policy.

A bill to amend 1985 PA 106, entitled "State convention facility development act," by amending section 3 (MCL 207.623).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3. As used in this act:

2 (a) "Accommodations" means the room or other space provided to

3 transient quests for dwelling, lodging, or sleeping, including

4 furnishings and other accessories in a facility -which- THAT is not

a campground, hospital, nursing home, emergency shelter, or

6 community mental health or community substance abuse treatment

facility. Accommodations do not include food or beverages.

(b) "Commissioner" means the state commissioner of revenue

TREASURER.

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- 1 (c) "Convention facility" means 1 or more facilities owned or
- 2 leased by a local governmental unit that are any combination of a
- 3 convention hall, auditorium, meeting rooms, and exhibition areas
- 4 that are separate and distinct and contiguous to each other, and
- 5 related adjacent public areas generally available to members of the
- 6 public for lease on a short-term basis for holding conventions,
- 7 meetings, exhibits, and similar events and the necessary site or
- 8 sites, -therefor, together with appurtenant properties necessary
- 9 and convenient for use in connection with the facility.
- 10 (d) "Convention hotel" means a facility used in the business
- 11 of providing accommodations -which THAT has more than 80 rooms for
- 12 providing accommodations to transient guests and -which- THAT
- 13 complies with all of the following:
- 14 (i) Located within a county having a population according to
- 15 the most recent decennial census of $\frac{600,000}{750,000}$ or more.
- 16 (ii) Located within a county that is 1 or more of the
- 17 following:
- 18 (A) A county which has a convention facility with 350,000
- 19 square feet or more of total exhibit space.
- 20 (B) A county that has 2,000 or more rooms to provide
- 21 accommodations for transient guests.
- (e) "Person" means a natural person, partnership, fiduciary,
- 23 association, corporation, or other entity.
- 24 (f) "Room charge" means the charge imposed for the use or
- 25 occupancy of accommodations, excluding charges for food, beverages,
- 26 telephone services, the use tax imposed pursuant to Act No. 94 of
- 27 the Public Acts of 1937, being sections 205.91 to 205.111 of the

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- 1 Michigan Compiled Laws UNDER THE USE TAX ACT, 1937 PA 94, MCL
- 2 205.91 TO 205.111, or like services paid in connection with the
- 3 charge. Room charge does not include reimbursement of the
- 4 assessment imposed by the community convention or tourism marketing
- 5 act, Act No. 395 of the Public Acts of 1980, being sections
- 6 141.871 to 141.880 of the Michigan Compiled Laws 1980 PA 395, MCL
- 7 141.871 TO 141.880, the convention and tourism marketing act, -Act
- 8 No. 383 of the Public Acts of 1980, being sections 141.881 to
- 9 141.889 of the Michigan Compiled Laws 1980 PA 383, MCL 141.881 TO
- 10 141.1889, or this act.
- 11 (g) "Transient guest" means a natural person staying less than
- 12 30 consecutive days.