

# HOUSE BILL No. 6515

September 24, 2008, Introduced by Reps. Robert Jones and Calley and referred to the Committee on Commerce.

A bill to amend 1991 PA 180, entitled

"An act to assist in the financing of stadia or convention facilities; to permit eligible municipalities to impose and collect an excise tax on businesses engaged in the preparation and delivery of food and beverages for immediate consumption, in leasing or renting motor vehicles in the eligible municipality, and in providing accommodations for dwelling, lodging, or sleeping purposes; to limit the rate of that excise tax; to authorize voter approval in a single ballot question of the excise tax authorized by this act and of certain purposes for which the excise tax is imposed; to provide for the establishment of procedures for the collection, administration, and enforcement of the excise tax; to prescribe the powers and duties of certain state departments and state and local officials; to provide for the disposition and transmittal of the revenues from the tax for stadia or convention facility development and other purposes and authorize the pledge of those revenues; to authorize the appointment of employees and officials of a local governmental unit to an authority to which revenues from the tax may be pledged; to prescribe penalties and provide remedies; and to repeal certain acts and parts of acts,"

by amending section 1 (MCL 207.751), as amended by 2007 PA 172.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 1. As used in this act:

2           (a) "Accommodations" means the room or other space provided  
3 for sleeping, including furnishings and other accessories in the  
4 room but not including the provision of food, beverages, telephone  
5 services, television or movie services, or other similar services,  
6 in a facility that is not a hospital, nursing home, emergency  
7 shelter, community mental health or community substance abuse  
8 treatment facility, or campground.

9           (b) "Chief executive officer" means for a county the county  
10 executive of a county or, if the county does not have an elected  
11 county executive, the chairperson of the county board of  
12 commissioners and for a city, the mayor.

13           (c) "Convention facility" means a convention exhibition  
14 facility, including meeting rooms and necessary sites, related  
15 parking lots or structures, and appurtenant properties and  
16 facilities, if the facility itself contains not less than 50,000  
17 square feet of exhibition space and if the eligible municipality is  
18 a county, the facility is located within the boundaries of the most  
19 populous city in the county.

20           (d) "Eligible county" means a county with a population of  
21 1,500,000 or more persons that adopts or has adopted a charter  
22 under 1966 PA 293, MCL 45.501 to 45.521, and that intends to impose  
23 the tax authorized by this act for purposes related to a stadium as  
24 defined under subdivision (i) (i).

25           (e) "Eligible municipality" means any of the following:

26           (i) An eligible county that intends to impose a tax under this  
27 act for purposes related to a stadium as defined under subdivision

1 (i) (i) .

2 (ii) A county that is not a charter county that has a  
3 population of more than 500,000 and contains a city with a  
4 population of 180,000 or more persons, or the most populous city in  
5 that county if either intends to impose a tax under this act for  
6 purposes related to a stadium as defined under subdivision (i) (ii)  
7 or a convention facility.

8 (iii) A county with a population of less than 200,000 that  
9 contains a city with a population of more than 40,000 but less than  
10 50,000, or the most populous city in that county if either intends  
11 to impose a tax under this act for purposes related to a stadium as  
12 defined under subdivision (i) (ii) or a convention facility.

13 (iv) A county with a population of less than 300,000 with a  
14 city with a population of more than ~~100,000~~ 70,000 persons, or the  
15 most populous city within that county if either intends to impose a  
16 tax under this act for purposes related to a stadium as defined  
17 under subdivision (i) (ii) or a convention facility.

18 (v) A county with a population of more than 250,000 with an  
19 optional unified form of government or a city within that county  
20 that levies a city income tax if either intends to impose a tax  
21 under this act for purposes related to a stadium as defined under  
22 subdivision (i) (ii) or a convention facility.

23 (f) "Gross receipts" means that term as defined in **FORMER**  
24 section 7 ~~of the single business tax act, OF~~ 1975 PA 228, MCL  
25 ~~208.7,~~ or section 111 of the Michigan business tax act, 2007 PA 36,  
26 MCL 208.1111. Gross receipts do not include any amount received as  
27 reimbursement of sales tax or as charges for use tax.

1           (g) "Motor vehicle" means a motor vehicle subject to  
2 registration and certificate of title under section 216 of the  
3 Michigan vehicle code, 1949 PA 300, MCL 257.216, that is designed  
4 and intended to be used primarily in the transportation of  
5 passengers. Motor vehicle does not include a road tractor, school  
6 bus, special mobile equipment, tank vehicle, truck tractor,  
7 implement of husbandry, or farm tractor as these terms are defined  
8 by the Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923.

9           (h) "Person" means an individual, partnership, corporation,  
10 association, or other legal entity.

11           (i) "Stadium" means a facility, including necessary sites,  
12 related parking lots or structures, and appurtenant properties and  
13 facilities, that is intended to provide space for any of the  
14 following:

15           (i) A professional baseball franchise, if the facility itself  
16 contains not less than 25,000 seats and is located in the downtown  
17 area of the most populous city in the eligible county.

18           (ii) Professional sports or entertainment, if the facility  
19 itself contains not less than 3,000 seats, is not a facility as  
20 defined by subparagraph (i).

21           (j) "Transient guest" means a person who occupies an  
22 accommodation for less than 30 consecutive days.