

SENATE BILL No. 930

November 29, 2007, Introduced by Senator GILBERT and referred to the Committee on Finance.

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).

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 ~~Act No. 293 of the Public Acts of 1966, being sections 45.501~~
23 ~~to 45.521 of the Michigan Compiled Laws 1966 PA 293, MCL 45.501 TO~~
24 **45.521**, and that intends to impose the tax authorized by this act
25 for purposes related to a stadium as defined under subdivision

26 (i) (i) .

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

1 (i) An eligible county that intends to impose a tax under this
2 act for purposes related to a stadium as defined under subdivision
3 (i) (i) .

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

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

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

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

25 (f) "Gross receipts" means that term as defined in section 7
26 of the single business tax act, ~~Act No. 228 of the Public Acts of~~
27 ~~1975, being section 208.7 of the Michigan Compiled Laws 1975 PA~~

1 228, MCL 208.7, OR SECTION 111 OF THE MICHIGAN BUSINESS TAX ACT,
2 2007 PA 36, MCL 208.1111. Gross receipts ~~does~~ DO not include any
3 amount received as reimbursement of sales tax or as charges for use
4 tax.

5 (g) "Motor vehicle" means a motor vehicle subject to
6 registration and certificate of title under section 216 of the
7 Michigan vehicle code, ~~Act No. 300 of the Public Acts of 1949,~~
8 ~~being section 257.216 of the Michigan Compiled Laws 1949 PA 300,~~
9 **MCL 257.216**, that is designed and intended to be used primarily in
10 the transportation of passengers. Motor vehicle does not include a
11 road tractor, school bus, special mobile equipment, tank vehicle,
12 truck tractor, implement of husbandry, or farm tractor as these
13 terms are defined by ~~Act No. 300 of the Public Acts of 1949, being~~
14 ~~sections 257.1 to 257.923 of the Michigan Compiled Laws~~ **THE**
15 **MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.1 TO 257.923.**

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

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

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

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

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