## **HOUSE BILL No. 5245**

January 17, 2012, Introduced by Rep. Wayne Schmidt and referred to the Committee on Commerce.

A bill to amend 1980 PA 395, entitled

"Community convention or tourism marketing act,"

by amending section 5 (MCL 141.875), as amended by 1989 PA 245.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 5. (1) Upon the effective date of an assessment under
- 2 section 3a, each owner of a transient facility in the assessment
- 3 district shall be liable for payment of the assessment, computed by
- 4 multiplying the percentage set forth in the marketing program
- 5 notice by the aggregate room charges imposed by the transient
- 6 facility during a calendar month. The assessment shall be paid by
- 7 the owner of each such transient facility to the bureau or the
- 8 person designated by the bureau within 30 days after the end of
- 9 each calendar month, and shall be accompanied by a statement of

04186'11 JLB

- 1 room charges imposed by the transient facility for that calendar
- 2 month. This act does not prohibit an owner from reimbursing the
- 3 transient facility by adding the assessment imposed under this act
- 4 to room charges payable by transient guests. However, the owner
- 5 shall disclose that the transient facility has been reimbursed for
- 6 the assessment imposed under this act on the bill presented to the
- 7 transient guest.
- 8 (2) A bureau or person designated by the bureau may enter into
- 9 an agreement with a regional tourism marketing organization
- 10 established under the regional tourism marketing act, 1989 PA 244,
- 11 MCL 141.891 TO 141.900, to accept from owners subject to an
- 12 assessment under this act the payment of assessments that are
- 13 levied by a regional marketing organization under section 6 of the
- 14 regional tourism marketing act, 1989 PA 244, MCL 141.896. A bureau
- or the person designated by the bureau shall forward the money
- 16 received in payment of an assessment levied by a regional marketing
- 17 organization under the regional tourism marketing act, 1989 PA 244,
- 18 MCL 141.891 TO 141.900, to the person designated by the regional
- 19 marketing organization to receive the payment of assessments under
- 20 section 6 of the regional tourism marketing act, 1989 PA 244, MCL
- 21 141.896. The bureau may withhold the portion of an assessment
- 22 received on behalf of a regional marketing organization under this
- 23 subsection and section 6 of the regional tourism marketing act,
- 24 1989 PA 244, MCL 141.896, as agreed upon between the bureau and the
- 25 regional marketing organization to reimburse the bureau or person
- 26 designated by the bureau for reasonable administrative costs to
- 27 receive and forward assessments due a regional marketing

04186'11 JLB

- 1 organization.
- 2 (3) Within 30 days after the close of each calendar quarter,
- 3 each owner within an assessment district shall forward to the
- 4 independent certified public accountants who audit the financial
- 5 statements of the bureau, copies of the state use tax returns of
- 6 the transient facility for the preceding quarter. The copies of the
- 7 state use tax returns shall be used solely by the certified public
- 8 accountants to verify and audit the payment by the owner of the
- 9 assessments under this act, and shall not be disclosed to the
- 10 bureau except as the director determines necessary to enforce this
- **11** act.
- 12 (4) Interest shall be paid by an owner to the bureau on any
- 13 assessments not paid within the time required under this act. The
- 14 interest shall accrue at the rate of 1.5% per month. Owners
- 15 delinquent for more than 90 days in paying assessments, in addition
- 16 to the 1.5% interest, shall pay a delinquency charge of 1.5% 10%
- 17 per month or fraction of a month on the amount of the delinquent
- 18 assessments and shall pay the costs of reasonable attorney fees and
- 19 COURT COSTS INCURRED IN COLLECTING THE DELINQUENT ASSESSMENTS. The
- 20 bureau may sue in its own name to collect the assessments,
- 21 interest, and delinquency charges.
- 22 (5) The owner of a transient facility shall not be liable for
- 23 payment of an assessment until a marketing program notice has been
- 24 mailed to the transient facility of the owner pursuant to section
- **25** 3.