

EXCISE TAX ON BUSINESS OF PROVIDING ACCOMMODATIONS (EXCERPT)
Act 263 of 1974

141.864 Discretionary provisions of ordinance.

Sec. 4. A county or local unit of government levying an excise tax may provide in the ordinance for 1 or more of the following:

(a) The adoption and enforcement of rules to apply, interpret, effectuate, and administer the ordinance and the purposes of the excise tax.

(b) The prescribing and furnishing to taxpayers of forms, instructions, manuals, and other materials necessary for indorsement of the excise tax and the auditing of tax returns.

(c) The examination by the administrator or the administrator's agent of the books and records of a taxpayer for purposes of determining the correctness of a tax return or information filed, or the determination of any tax liability under this act.

(d) The imposition of a fine of not more than \$500.00, or imprisonment of not more than 90 days, or both for violation of the ordinance.

(e) If the excise tax remains unpaid for more than 90 days, the treasurer of the county may collect the tax in the same manner as a delinquent special assessment, along with any associated interest, fees, and costs, under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155.

History: 1974, Act 263, Imd. Eff. Aug. 7, 1974;—Am. 2014, Act 284, Imd. Eff. Sept. 23, 2014;—Am. 2024, Act 35, Imd. Eff. Apr. 2, 2024.

Popular name: Accommodations Tax Act