

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

141.863 Mandatory provisions of ordinance.

Sec. 3. A county or local unit of government levying an excise tax shall provide in the ordinance for all of the following:

(a) The effective date of the ordinance, which must comply with section 5.

(b) The rate of the excise tax to be imposed.

(c) The rate and manner of the imposition of interest and penalties for delinquency in payment of excise taxes or other violations of the ordinance. The interest imposed on delinquency in payment of the excise tax must not be more than 1% per month or fraction of a month of the unpaid excise tax after the due date until paid. The penalty for delinquency in payment of the excise tax when due or other violations of the ordinance may be in addition to the interest but must not be more than 5% of the amount of the unpaid excise tax per month or fraction of a month after the due date until paid. However, the penalty must not exceed 25% of the unpaid excise tax.

(d) The determination and allowance of abatements and refunds.

(e) The designation of the administrator of the tax and methods of collection.

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

Popular name: Accommodations Tax Act