

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

141.861 Definitions.

Sec. 1. As used in this act:

(a) "Accommodations" means the room or other space provided for sleeping, including furnishings and other accessories therein. Accommodations do not include food and beverages.

(b) "Administrator" means the official designated by the county to collect the tax and to administer and enforce the ordinance.

(c) "Convention and entertainment facilities" means all or any part, or any combination of convention halls, auditoriums, stadiums, music halls, arenas, meeting rooms, exhibit areas, and related public areas.

(d) "Person" means a natural person, partnership, fiduciary, association, corporation, or other entity.

(e) "Revenues" means the income derived from the tax, plus interest and penalties imposed by this act, levied and assessed under an ordinance adopted pursuant to this act.

(f) "Transient guest" means a natural person staying less than 30 consecutive days.

History: 1974, Act 263, Imd. Eff. Aug. 7, 1974.

Popular name: Accommodations Tax Act