

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

141.863 Mandatory provisions of ordinance.

Sec. 3. A county levying a tax pursuant to an ordinance adopted under this act shall provide in the ordinance for:

(a) The effective date of the ordinance which shall be in accordance with section 5.

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

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

Popular name: Accommodations Tax Act