

Act No. 284
Public Acts of 2014
Approved by the Governor
September 23, 2014
Filed with the Secretary of State
September 23, 2014
EFFECTIVE DATE: September 23, 2014

**STATE OF MICHIGAN
97TH LEGISLATURE
REGULAR SESSION OF 2014**

Introduced by Senator Hildenbrand

ENROLLED SENATE BILL No. 758

AN ACT to amend 1974 PA 263, entitled "An act to permit counties to impose and collect an excise tax on persons engaged in the business of providing rooms for dwelling, lodging, or sleeping purposes to transient guests; to provide for the disposition of the revenues thereof; and to prescribe penalties," by amending section 4 (MCL 141.864).

The People of the State of Michigan enact:

Sec. 4. A county levying a tax under this act 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 tax.
- (b) The prescribing and furnishing to taxpayers of forms, instructions, manuals, and other materials necessary for indorsement of the tax and the auditing of tax returns.
- (c) The examination by the administrator or his 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 tax imposed under this act 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.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Gay E. Randall

Clerk of the House of Representatives

Approved

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Governor