

SENATE BILL NO. 548

June 17, 2021, Introduced by Senator RUNESTAD and referred to the Committee on Finance.

A bill to amend 1987 PA 248, entitled
"Airport parking tax act,"
by amending section 5 (MCL 207.375).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 5. (1) An excise tax under this act shall be collected at
2 the same time and in the same manner as the use tax ~~pursuant to~~
3 **under** the use tax act, ~~Act No. 94 of the Public Acts of 1937, being~~
4 ~~sections 205.91 to 205.111 of the Michigan Compiled Laws.~~ **1937 PA**
5 **94, MCL 205.91 to 205.111.**

6 (2) The tax shall be administered by the revenue division of

1 the department of treasury ~~pursuant to Act No. 122 of the Public~~
2 ~~Acts of 1941, being sections 205.1 to 205.31 of the Michigan~~
3 ~~Compiled Laws under 1941 PA 122, MCL 205.1 to 205.31.~~

4 (3) If an operator of an airport parking facility was
5 negatively affected by the loss of business due to the COVID-19
6 pandemic and that operator failed to pay all or a portion of the
7 excise taxes imposed under this act for 2020 in a timely manner,
8 upon payment of the 2020 excise taxes imposed under this act, the
9 department shall waive interest and penalties on the 2020 excise
10 taxes.