

# SENATE BILL NO. 672

November 09, 2023, Introduced by Senators CAMILLERI and ANTHONY and referred to the Committee on Local Government.

A bill 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 5 (MCL 141.865) and by adding section 2b.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           **Sec. 2b. (1) Subject to subsection (4), the city board of**  
2           **commissioners of a city in which an international airport is**  
3           **located may enact an ordinance to levy, assess, and collect an**  
4           **excise tax from all persons engaged in the business of providing**

1 rooms for dwelling, lodging, or sleeping purposes, except in  
2 hospitals or nursing homes, to transient guests, whether or not  
3 membership is required for the use of the accommodations.

4 (2) An ordinance described in subsection (1) may be amended or  
5 repealed in the same manner as it was adopted.

6 (3) The excise tax imposed by a city under subsection (1) must  
7 be at a rate of not more than 3% of the total charge for  
8 accommodations subject to this act.

9 (4) The city board of commissioners of a city shall not levy  
10 an excise tax under subsection (1) unless a majority of the  
11 qualified electors of that city voting on the question approve the  
12 levy of the excise tax in compliance with section 31 of article IX  
13 of the state constitution of 1963.

14 (5) If a city meets the requirements of subsection (1) on the  
15 date it enacts an ordinance, the city may continue to levy, assess,  
16 and collect the excise tax.

17 Sec. 5. An ordinance adopted ~~pursuant to~~**under** this act ~~shall~~  
18 ~~is~~ not ~~become~~ effective before the first day of the month following  
19 the expiration of 60 days after the ordinance is adopted.

20 Enacting section 1. This amendatory act does not take effect  
21 unless Senate Bill No. 671 of the 102nd Legislature is enacted into  
22 law.