***** Act 248 of 1987 THIS ACT IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

AIRPORT PARKING TAX ACT

Act 248 of 1987

AN ACT to impose a state excise tax on persons engaged in the business of providing an airport parking facility; to provide for the levy, assessment, and collection of the tax; to provide for the disposition of the collections from the tax; to create the airport parking fund; to authorize the distributions from the fund; to authorize the use of distributions from the fund as security for bonds and other obligations; to prescribe certain other matters relating to bonds and other obligations; to prescribe the powers and duties of certain state officers; and to provide for an appropriation.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

The People of the State of Michigan enact:

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***** 207.371 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.371 Short title.

Sec. 1.

This act shall be known and may be cited as the "airport parking tax act".

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.372 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.372 Definitions.

Sec. 2.

As used in this act:

(a) "Airport parking facility" means an area, space, garage, parking structure, or other facility upon or in which motor vehicles are parked, stored, or housed for a consideration and that is located within the boundaries or within 5 miles of the boundaries of a regional airport facility. However, an airport parking facility does not include publicly owned metered spaces or a facility that is leased or rented exclusively for the use of employees of employers located within the boundaries or within 5 miles of the boundaries of a regional airport facility.

(b) "Commissioner" means the state commissioner of revenue.

(c) "Fund" means the airport parking fund created in section 6.

(d) "Motor vehicle" means that term as defined in section 33 of the Michigan vehicle code, Act No. 300 of the Public Acts of 1949, being section 257.33 of the Michigan Compiled Laws, but does not include a vehicle used solely in support of aircraft or airport operations.

(e) "Operator" means a person engaged in the business of controlling or operating an airport parking facility.

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

(g) "Qualified county" means a county that provides public services to a regional airport facility.

(h) "Regional airport facility" means an airport that services 4,000,000 or more enplanements annually.

(i) "Transaction" means the parking, storing, housing, or keeping of a motor vehicle for consideration.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

207.373 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.373 Excise tax on airport parking facility; rate.

Sec. 3.

There is levied upon and shall be collected from a person engaged in the business of providing an airport parking facility an excise tax. Through December 31, 2002, the rate of the excise tax is 30% of the amount of the charge for the transaction. Beginning January 1, 2003, the rate of the excise tax is 27% of the amount of the charge for the transaction.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987 ;-- Am. 2002, Act 680, Eff. Mar. 31, 2003

***** 207.374 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.374 Tax cumulative.

Sec. 4.

A tax levied under this act shall be in addition to any other taxes, charges, or fees imposed by law on the operator.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.375 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.375 Collection and administration of tax.

Sec. 5.

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

(2) The tax shall be administered by the revenue division of the department of treasury pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.376 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.376 Disposition of tax collections; creation of airport parking fund.

Sec. 6.

The collections from the tax imposed under section 3(1) shall be deposited in the state treasury to the credit of the airport parking fund which is hereby created within the state treasury.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

207.377 Repealed. 2002, Act 680, Eff. Mar. 31, 2003.

Compiler's Notes: The repealed section pertained to distribution from airport parking fund.

***** 207.377a THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.377a Distribution; priority; "state airports" defined.

Sec. 7a.

(1) On the first day of each month, the state treasurer shall make a distribution from the fund in the following order of priority:

(a) To the state aeronautics fund created in section 34 of the aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.34, an amount that equals a total of $6,000,000.00 per state fiscal year. The funds distributed subject to this subdivision shall be used exclusively for safety and security projects at state airports, including reimbursement to the comprehensive transportation fund of amounts used to pay principal and interest on bonds issued on or before December 31, 2007 by the state transportation commission under section 18b of 1951 PA 51, MCL 247.668b, and to provide the matching funds by this state for federal funds to be used for safety and security at state airports.

(b) To each city within which a regional airport facility is wholly located in an amount that equals a total of $1,500,000.00 per calendar year divided by the total number of cities within which a regional airport facility is wholly located. The distribution described in this subdivision shall be deposited in the general fund of the city.

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(c) A distribution to each qualified county in an amount equal to the total amount remaining in the fund multiplied by a fraction the numerator of which is the population of that qualified county during the immediately preceding year and the denominator of which is the total population of all qualified counties during the immediately preceding year. The distribution described in this subdivision shall be deposited in the general fund of the qualified county to be used only for indigent health care. Each fiscal year the qualified county shall provide written documentation to the state treasurer, to the state treasurer's satisfaction, that the distribution described in this subdivision was used for indigent health care. In addition, the qualified county shall also provide written documentation to the state treasurer of all other revenues that were used for indigent health care in that fiscal year. If the state treasurer determines that the qualified county did not use the distribution described in this subdivision for indigent health care in any fiscal year, the qualified county shall immediately repay those funds to the state treasurer to be deposited into the general fund of this state.

(2) The distribution provided by subsection (1) shall not be made if all taxing units are authorized by law to impose taxes and the collection is made of taxes imposed under 1953 PA 189, MCL 211.181 to 211.182, on concessions at a regional airport facility.

(3) As used in subsection (1)(a), "state airports" means all of the following airports located in this state:

(a) Adrian - Lenawee County airport.
(b) Allegan - Padgham field.
(c) Alma - Gratiot community airport.
(d) Alpena - Alpena County regional airport.
(e) Ann Arbor - Ann Arbor municipal airport.
(f) Atlanta - Atlanta municipal airport.
(g) Bad Axe - Huron County memorial airport.
(h) Baraga - new airport.
(i) Battle Creek - W.K. Kellogg airport.
(j) Bay City - James Clements airport.
(k) Bellaire - Antrim County airport.
(l) Benton Harbor - southwest Michigan regional airport.
(m) Big Rapids - Roben-Hood airport.
(n) Cadillac - Wexford County airport.
(o) Caro - Tuscola area/Caro municipal airport.
(p) Charlevoix - Charlevoix municipal airport.
(q) Charlotte - Fitch H. Beach airport.
(r) Cheboygan - Cheboygan County airport.
(s) Clare - Clare municipal airport.
(t) Coldwater - Branch County airport.
(u) Detroit - Detroit city airport.
(v) Detroit - Detroit metropolitan Wayne County airport.
(w) Detroit - Willow Run airport.
(x) Dowagiac - Dowagiac municipal airport.
(y) Drummond Island - Drummond Island airport.
(z) Escanaba - Delta County airport.
(aa) Evart - Evart municipal airport.
(bb) Flint - Bishop international airport.
(cc) Frankfort - Dow memorial airport.
(dd) Fremont - Fremont municipal airport.

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(ee) Gaylord - Otsego County airport.
(ff) Gladwin - Gladwin Zettal memorial airport.
(gg) Grand Haven - Grand Haven memorial airpark.
(hh) Grand Ledge - Abrams municipal airport.
(ii) Grand Rapids - Gerald R. Ford international airport.
(jj) Grayling - Grayling army airfield.
(kk) Greenville - Greenville municipal airport.
(ll) Grosse Ile - Grosse Ile municipal airport.
(mm) Hancock - Houghton County memorial airport.
(nn) Harbor Springs - Harbor Springs municipal airport.
(oo) Hastings - Hastings city/Barry County airport.
(pp) Hillsdale - Hillsdale municipal airport.
(qq) Holland - tulip city airport.
(rr) Houghton Lake - Roscommon County airport.
(ss) Howell - Livingston County airport.
(tt) Ionia - Ionia County airport.
(uu) Iron County - county airport.
(vv) Iron Mountain - Ford airport.
(ww) Ironwood - Gogebic-Iron County (Wisconsin) airport.
(xx) Jackson - Jackson County-Reynolds field.
(yy) Kalamazoo - Kalamazoo/Battle Creek international airport.
(zz) Lakeview - Lakeview-Griffith field.
(aaa) Lambertville - suburban airport.
(bbb) Lansing - capital city airport.
(ccc) Lapeer - Dupont-Lapeer airport.
(ddd) Linden - Price airport.
(eee) Ludington - Mason County airport.
(fff) Mackinac Island - Mackinac Island airport.
(ggg) Manistee - Manistee County airport.
(hhh) Manistique - Schoolcraft County airport.
(iii) Marlette - Marlette Township airport.
(jjj) Marquette - Sawyer airport.
(kkk) Marshall - Brooks field.
(lll) Mason - Mason Jewett field.
(mmm) Menominee - Menominee-Marinette twin city airport.
(nnn) Midland - Jack Barstow airport.
(ooo) Monroe - Custer airport.
(ppp) Mt. Pleasant - Mt. Pleasant municipal airport.
(qqq) Munising - Hanley field.
(rrr) Muskegon - Muskegon County airport.
(sss) New Hudson - Oakland-southwest airport.
(ttt) Newberry - Luce County airport.
(uuu) Niles - Jerry Tyler memorial airport.
(vvv) Ontonagon - Ontonagon County airport.
(www) Oscoda - Wurtsmith airport.
(xxx) Owosso - Owosso community airport.
(yyy) Pellston - Pellston regional airport.
(zzz) Plymouth - Canton-Plymouth-Mettetal airport.

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(aaaa) Pontiac - Oakland County international airport.
(bbbb) Port Huron - St. Clair County international airport.
(cccc) Rogers City - Presque Isle County/Rogers City airport.
(dddd) Romeo - Romeo state airport.
(eeee) Saginaw - Harry W. Browne airport.
(ffff) Saginaw - MBS international airport.
(gggg) St. Ignace - Mackinac County airport.
(hhhh) St. James - Beaver Island airport.
(iiii) Sandusky - Sandusky city airport.
(jjjj) Sault Ste. Marie - Chippewa County international airport.
(kkkk) South Haven - South Haven area regional airport.
(llll) Sparta - Sparta airport.
(mmmm) Statewide - various sites.
(nnnn) Sturgis - Kirsch municipal airport.
(oooo) Three Rivers - Three Rivers municipal/Dr. Haines airport.
(pppp) Traverse City - Cherry capital airport.
(qqqq) Troy - Oakland-Troy airport.
(rrrr) West Branch - West Branch community airport.
(ssss) White Cloud - White Cloud airport.

History: Add. 2002, Act 680, Eff. Mar. 31, 2003 ;-- Am. 2006, Act 135, Imd. Eff. May 12, 2006

***** 207.378 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.378 Assignment or pledge of distribution.

Sec. 8.

(1) A qualified county may assign or pledge all or a portion of the distribution that county is eligible to receive under this act for the payment of bonds or other obligations that the qualified county is authorized to issue under the fiscal stabilization act, Act No. 80 of the Public Acts of 1981, being sections 141.1001 to 141.1011 of the Michigan Compiled Laws, or of bonds or other obligations issued to the Michigan municipal bond authority pursuant to the shared credit rating act, Act No. 227 of the Public Acts of 1985, being sections 141.1051 to 141.1077 of the Michigan Compiled Laws. If a qualified county assigns or pledges all or a portion of the distribution under this act, the state treasurer may transmit the assigned or pledged distribution to the trustee for the holders of those bonds or other obligations.

(2) A pledge of a distribution under this act is effective, valid, and binding from the time the pledge is made. The pledged distribution received is immediately subject to the lien of the pledge, whether or not there has been physical delivery. The lien of a pledge is valid and binding against all parties having claims in tort, contract, or otherwise against a person receiving the distribution, whether or not the party has notice of the pledge. A county is not required to file or record the resolution or other instrument that pledges the distribution except in the ordinary records of the qualified county to be subject to this section.

(3) This act shall not be construed to do any of the following:

(a) Create or constitute state indebtedness.

(b) Require the state to continue to impose and collect taxes imposed by this act.

(c) Limit or prohibit the state from repealing or amending this act.

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History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.379 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.379 Bonds or other obligations.

Sec. 9.

(1) The bonds or other obligations for which the distribution under this act has been pledged or assigned by a qualified county are not in any way a debt or liability of the state, do not create a debt or liability of the state, and do not constitute a pledge of the faith and credit of the state.

(2) A bond or other obligation for which the distribution under this act has been pledged or assigned by a qualified county shall contain on its face a statement indicating that the county is obligated to pay the principal, premium, if any, and interest due on the bond or other obligation, that the state is not obligated to pay, and that the faith and credit of the state and the taxing power of the state are not pledged for that payment.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.380 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.380 Transmittal of assigned or pledged distribution to Michigan municipal bond authority or trustee; advancing payments.

Sec. 10.

(1) If a qualified county entered into an agreement to assign all or a portion of the distribution under this act to the Michigan municipal bond authority, an agreement to pledge all or a portion of the distribution under this act for the payment of an obligation the county incurred with the Michigan municipal bond authority, or an agreement to assign all or a portion of the distribution to a trustee under a trust indenture, ordinance, or resolution securing bonds or other obligations issued by that county, the state treasurer shall transmit the assigned or pledged distribution to the Michigan municipal bond authority, its authorized trustee, or the trustee acting under a trust indenture, ordinance, or resolution securing the bonds or other obligations, whichever is applicable.

(2) Notwithstanding the dates for the distribution in section 7, the state treasurer may advance the payments to the Michigan municipal bond authority, its authorized trustee, or other trustee under subsection (1).

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.381 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.381 Appropriation.

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Sec. 11.

There is appropriated from the airport parking fund an amount sufficient to make the distributions under section 7.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.382 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.382 Distribution not revenue from use or operation of airport.

Sec. 12.

The distribution received by a qualified county under this act does not constitute revenue from the use or operation of the airport located within that county and is not subject to any pledge of, lien upon, or use restriction of revenue received or derived by that county from the use or operation of that airport.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

***** 207.383 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR ON DECEMBER 31, 2007, WHICHEVER IS LATER *****

207.383 Effective date of excise taxes.

Sec. 13.

The excise taxes imposed under this act shall take effect on January 1, 1988.

History: 1987, Act 248, Imd. Eff. Dec. 28, 1987

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