

REGIONAL TOURISM MARKETING ACT (EXCERPT)
Act 244 of 1989

141.896 Assessments generally.

Sec. 6. (1) Upon the effective date of an assessment under section 4, each owner is liable for payment of the assessment computed by multiplying the percentage set forth in the tourism marketing program notice by the aggregate room charges imposed by the transient facility during a calendar month. Except as provided in subsection (2), the owner shall pay the assessment, within 30 days after the end of each calendar month, to the person designated by the regional marketing organization, which person is independent of the accountants who audit the financial statements of the regional marketing organization. A payment shall be accompanied by a statement of room charges imposed by the transient facility for that calendar month. This act does not prohibit an owner from reimbursing the transient facility by adding the assessment imposed under this act to room charges payable by a transient guest. However, the owner shall disclose that the transient facility has been reimbursed for the assessment imposed under this act on the bill presented to the transient guest.

(2) A regional marketing organization may enter into an agreement with a bureau established under the community convention or tourism marketing act, Act No. 395 of the Public Acts of 1980, being sections 141.871 to 141.880 of the Michigan Compiled Laws, to accept assessments levied under this act. If an owner is subject to assessments under this act and Act No. 395 of the Public Acts of 1980, and an agreement is entered into under this subsection, the owner may satisfy the payment requirements under subsection (1) by paying the assessment under this act to the bureau or the person designated by the bureau under Act No. 395 of the Public Acts of 1980 at the same time the assessment under Act No. 395 of the Public Acts of 1980 is paid by the owner. The regional marketing organization shall reimburse a bureau or the person designated by the bureau under Act No. 395 of the Public Acts of 1980 for reasonable administrative costs incurred to receive and forward assessments due a regional marketing organization under this act. The regional marketing organization may agree with the bureau to allow the bureau or the person designated by the bureau under Act No. 395 of the Public Acts of 1980 to withhold a portion of an assessment received on behalf of the regional marketing organization as reimbursement for the reasonable administrative costs incurred.

(3) Within 30 days after the close of each calendar quarter, each owner shall forward to the independent certified public accountants who audit the financial statements of the regional marketing organization copies of the state use tax returns of the transient facility for the preceding quarter. The copies of the state use tax returns shall be used solely by the certified public accountants to verify and audit the payment of the assessment by the owner under this act, and shall not be disclosed to the regional marketing organization except as the director determines necessary to enforce this act.

(4) An owner shall pay interest to the regional marketing organization on any assessment not paid within the time required under this act. The interest shall accrue at the rate of 1.5% per month. An owner delinquent for more than 90 days in paying an assessment, in addition to interest, shall pay a penalty of 1.5% per month or fraction of a month on the amount of the delinquent assessment. The regional marketing organization may sue in its own name to collect the assessment, interest, and penalty.

(5) An owner is not liable for payment of an assessment until a tourism marketing program notice and, if the owner is eligible to vote, the referendum ballot has been mailed to the owner at the last known address of the transient facility pursuant to sections 3 and 4.

History: 1989, Act 244, Imd. Eff. Dec. 21, 1989.