

**EXCISE TAX ON BUSINESS OF PROVIDING ACCOMMODATIONS (EXCERPT)**  
**Act 263 of 1974**

**141.867 Deposit and use of revenues.**

Sec. 7.

The revenues derived from the excise taxes must be deposited in a special fund to be used by the county, by the local unit of government, or by an authority that is organized pursuant to state law, together with other available funds only to pay for 1 or more of the following:

- (a) The cost of administration and enforcement of the ordinance.
- (b) The financing of the acquisition, construction, improvement, enlargement, repair, or maintenance of convention and entertainment facilities, including, except as provided in subdivision (e), the payment of principal and interest, when due, on bonds or other evidence of indebtedness issued by the county or local unit of government for convention and entertainment facilities.
- (c) Except as provided in subdivision (e), current or future annual rental payable by the county or local unit of government to an authority organized pursuant to state law for the purpose of acquiring, constructing, improving, enlarging, repairing, or maintaining the convention and entertainment facilities and leasing them to the county or local unit of government.
- (d) The promotion and encouragement of tourist and convention business in the county or local unit of government.
- (e) The principal and interest, when due, on bonds or other evidence of indebtedness issued by or on behalf of the county for the purpose of financing the construction of a museum, or the current or future rental payable by the county to an authority organized pursuant to state law for the purpose of constructing a museum and leasing it to the county, only if the museum is located in a city with a population of 180,000 or more.

**History:** 1974, Act 263, Imd. Eff. Aug. 7, 1974 ;-- Am. 1989, Act 13, Imd. Eff. May 10, 1989 ;-- Am. 2024, Act 35, Imd. Eff. Apr. 2, 2024

**Popular Name:** Accommodations Tax Act