

HOUSE BILL NO. 5140

October 28, 2025, Introduced by Reps. Tisdell, Wooden, Kuhn, Roth and McKinney and referred to Committee on Economic Competitiveness.

A bill to amend 1974 PA 263, entitled

"An act to permit counties and local units of government 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 proceeds of the excise tax; and to prescribe penalties,"

by amending the title and sections 1, 2, 2a, 3, 4, and 7 (MCL 141.861, 141.862, 141.862a, 141.863, 141.864, and 141.867), the title and sections 1, 2, 3, 4, and 7 as amended and section 2a as added by 2024 PA 35, and by adding sections 1a, 2b, 2c, 2d, and 6a.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

TITLE

An act to permit counties and local units of government to impose and collect an excise tax on persons engaged in ~~the business of providing rooms for dwelling, lodging, or sleeping purposes~~ **accommodations** to transient guests; to provide for the disposition of the proceeds of the excise tax; **to permit the collection, enforcement, and administration of the excise tax by this state; to provide for the creation and administration of certain funds and the distribution of money from those funds; to provide for the powers and duties of certain state and local governmental officers and entities; to allow the promulgation of rules; and to prescribe penalties.**

Sec. 1. As used in this act:

(a) "Accommodations" means the room or other space provided for **dwelling, lodging, or sleeping purposes**, including furnishings and other accessories in the room or other space. Accommodations do not include food and beverages.

(b) "Administration agreement" means an agreement between a county or local unit of government and the department under section 2c.

(c) ~~(b)~~ "Administrator" means the official designated by the county or local unit of government to collect the excise tax and to administer and enforce the ordinance.

(d) "Booking transaction" means when a marketplace facilitator facilitates a rental of accommodations by a marketplace seller by doing both of the following:

(i) Listing or advertising the accommodations for rent by the marketplace seller to a transient guest in a marketplace.

(ii) Either directly or indirectly through agreements or

1 arrangements with third parties or its affiliates collecting
 2 payment from the customer and transmitting all or a portion of that
 3 payment to the marketplace seller for consideration.

4 (e) ~~(e)~~—"Convention and entertainment facilities" means all,
 5 any part, or any combination of convention halls, auditoriums,
 6 stadiums, music halls, arenas, sports complexes, aquariums, meeting
 7 rooms, exhibit areas, and related public areas.

8 (f) "Department" means the department of treasury.

9 (g) ~~(d)~~—"Excise tax" means the excise tax levied by a county
 10 or local unit of government under this act.

11 (h) "Local accommodations excise tax trust fund" or "fund"
 12 means the local accommodations excise tax trust fund created in
 13 section 6a.

14 (i) ~~(e)~~—"Local governing body" means the body in which the
 15 legislative powers of a local unit of government are vested.

16 (j) ~~(f)~~—"Local unit of government" means a city, **village**, or
 17 township.

18 (k) "Marketplace facilitator" means that term as defined in
 19 section 5c of the use tax act, MCL 205.95c.

20 (l) "Marketplace seller" means that term as defined in section
 21 5c of the use tax act, MCL 205.95c.

22 (m) ~~(g)~~—"Ordinance" means an ordinance enacted by a county or
 23 local unit of government under this act to levy, assess, and
 24 collect an excise tax.

25 (n) ~~(h)~~—"Person" means a natural person, partnership,
 26 fiduciary, association, corporation, or other entity.

27 (o) ~~(i)~~—"Revenues" means the income derived from the excise
 28 tax, plus interest and penalties imposed by this act, levied and
 29 assessed under an ordinance adopted pursuant to this act.

1 **(p)** ~~(j)~~ "Sports complex" means a facility designed and
 2 primarily used for organized sports competitions.

3 **(q)** ~~(k)~~ "Transient guest" means a natural person staying less
 4 than 30 consecutive days.

5 **(r)** "Use tax" means the tax levied under the use tax act.

6 **(s)** "Use tax act" means the use tax act, 1937 PA 94, MCL
 7 205.91 to 205.111.

8 **Sec. 1a.** This act may be known as the "essential services tax
 9 enabling act".

10 Sec. 2. (1) ~~The~~ **Subject to section 2b, the** county board of
 11 commissioners of a county that has a population of less than
 12 600,000 and that has a city with a population of not less than
 13 40,000 may enact an ordinance to levy, assess, and collect an
 14 excise tax from all persons engaged in ~~the business of providing~~
 15 ~~rooms for dwelling, lodging, or sleeping purposes, accommodations,~~
 16 except in hospitals or nursing homes, to transient guests, whether
 17 or not membership is required for the use of the accommodations.

18 (2) If a county meets the requirements of subsection (1) on
 19 the date it enacts an ordinance under this act and, after the 1990
 20 decennial census, the county has a population of less than 120,000
 21 and has a city with a population of 35,000 or more, that county may
 22 continue to levy, assess, and collect the excise tax until October
 23 1, 1991.

24 (3) If a county described in subsection (2) has any
 25 accommodations located within the county that are also located
 26 within the boundaries of a city in which the majority of the
 27 population of that city reside in an adjoining county, then the
 28 accommodation is exempt from the excise tax levied by the county.

29 (4) If a county described in subsection (2) has any

1 accommodations located within the county that are also located
2 within the boundaries of a city with a population of less than
3 5,000 persons, then the accommodation is exempt from the excise tax
4 levied by the county.

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

7 (6) The excise tax imposed by a county **under this section** must
8 be at a rate of not more than 8% of the total charge for
9 accommodations subject to this act.

10 (7) If a county meets the requirements of subsection (1) on
11 the date it enacts an ordinance, the county may continue to levy,
12 assess, and collect the excise tax and, subject to subsections (6)
13 and (8), may increase the rate at which the excise tax is levied.

14 (8) The county board of commissioners of a county shall not
15 levy an excise tax **under this section** at a rate of more than 5% of
16 the total charge for accommodations subject to this act unless a
17 majority of the qualified electors of that county voting on the
18 question approve the levy of the excise tax in compliance with
19 section 31 of article IX of the state constitution of 1963.

20 Sec. 2a. (1) Subject to subsection (4) **and section 2b**, the
21 local governing body of a local unit of government ~~that is located~~
22 ~~in a county with a population of more than 600,000 and less than~~
23 ~~775,000~~ may enact an ordinance to levy, assess, and collect an
24 excise tax from all persons engaged in ~~the business of providing~~
25 ~~rooms for dwelling, lodging, or sleeping purposes,~~ **accommodations**,
26 except in hospitals or nursing homes, to transient guests, whether
27 or not membership is required for the use of the accommodations.

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

1 (3) The excise tax imposed by a local unit of government must
2 be at a rate of not more than ~~2%~~**3%** of the total charge for
3 accommodations subject to this act.

4 (4) The local governing body of a local unit of government
5 shall not levy an excise tax unless a majority of the qualified
6 electors of that local unit of government voting on the question
7 approve the levy of the excise tax in compliance with section 31 of
8 article IX of the state constitution of 1963.

9 ~~(5) If a local unit of government meets the requirements of~~
10 ~~subsection (1) on the date it enacts an ordinance, the local unit~~
11 ~~of government may continue to levy, assess, and collect the excise~~
12 ~~tax.~~**If a village has any accommodation located within a township**
13 **that levies an excise tax authorized by this section, then the**
14 **accommodation is exempt from the excise tax levied by the village.**

15 **Sec. 2b. (1) Except as otherwise provided in subsection (2), a**
16 **county or local unit of government shall not impose an excise tax**
17 **under this act on accommodations unless all of the following**
18 **requirements are met:**

19 **(a) The county or local unit of government enters into an**
20 **administration agreement with the department. If an administration**
21 **agreement is terminated, a marketplace facilitator, marketplace**
22 **seller, or any other person engaged in providing accommodations to**
23 **transient guests is not responsible for collecting and remitting**
24 **the tax under this act with respect to the county or local unit of**
25 **government that was party to the terminated administration**
26 **agreement.**

27 **(b) The rate of the excise tax is the same for, and applied**
28 **uniformly to, all forms of accommodations.**

29 **(c) A marketplace facilitator that has nexus with this state**

1 under section 2d(10) is required to collect and remit the excise
2 tax on all booking transactions facilitated by the marketplace
3 facilitator that are subject to the excise tax.

4 (2) A county or local unit of government that imposes an
5 excise tax under this act on or before the enactment date of the
6 amendatory act that added this section may continue to levy the
7 excise tax in accordance with the ordinance imposing the excise
8 tax. However, a county or local unit of government described in
9 this subsection may not require a marketplace facilitator to
10 collect an excise tax under this act or levy a new or amended
11 excise tax under this act unless the requirements of subsection (1)
12 are met.

13 Sec. 2c. (1) Except as otherwise provided in subsection (2), a
14 county or local unit of government that imposes an excise tax under
15 this act must enter into an administration agreement with the
16 department under which the department shall administer, enforce,
17 and collect the excise tax on behalf of the county or local unit of
18 government. Not later than 30 days after receiving a copy of an
19 ordinance under subsection (3)(i) that complies with subsection
20 (3)(a) to (f), the department shall enter into an administration
21 agreement with a county or local unit of government that satisfies
22 the requirements of this section.

23 (2) Except as otherwise provided in this subsection, a county
24 or local unit of government that imposes an excise tax under this
25 act on or before the enactment date of the amendatory act that
26 added this section shall continue to administer the excise tax in
27 accordance with the ordinance imposing the excise tax. Beginning 90
28 days after the effective date of the amendatory act that added this
29 section, a county or local unit of government described in this

1 subsection may enter into an administration agreement described in
2 subsection (1) with the department.

3 (3) If a county or local unit of government and the department
4 enter into an administration agreement under this section, all of
5 the following apply:

6 (a) The ordinance imposing the excise tax must provide for the
7 administration, enforcement, collection, and disposition of the
8 excise tax in accordance with subdivisions (b) to (f).

9 (b) The excise tax must be collected at the same time and in
10 the same manner as the use tax under the use tax act.

11 (c) The department shall administer, enforce, and collect the
12 excise tax in the same manner as the use tax is administered,
13 enforced, and collected under the use tax act and 1941 PA 122, MCL
14 205.1 to 205.31, except that if the use tax act or 1941 PA 122, MCL
15 205.1 to 205.31, and this act conflict, this act applies.

16 (d) Except as otherwise provided in subdivisions (e) and (f),
17 excise taxes, interest, penalties, and fees collected under the
18 administration agreement must be deposited in the local
19 accommodations excise tax trust fund and paid to the county or
20 local unit of government that imposed the excise tax in accordance
21 with subdivision (g).

22 (e) Subject to appropriation, this state may retain not more
23 than 8% of the excise taxes collected, and that portion must be
24 deposited into the state general fund and credited to a restricted
25 account to be used for this state's Pure Michigan campaign. As used
26 in this subdivision, "Pure Michigan campaign" means the Michigan
27 promotion program established under section 89a of the Michigan
28 strategic fund act, 1984 PA 270, MCL 125.2089a.

29 (f) The department may retain 1% of the excise taxes collected

1 to cover the cost of collection, enforcement, and administration,
2 and that portion must be deposited into the state general fund.

3 (g) Except as otherwise provided in subdivisions (e) and (f)
4 and section 7(3), not later than 15 days after their due date, the
5 department shall remit excise taxes, interest, penalties, and fees
6 collected by the department under the administration agreement to
7 the county or local unit of government that imposed the excise tax.

8 (h) If the department does not provide a remittance to a
9 county or local unit of government by the date required under
10 subdivision (g), the department shall pay, to the county or local
11 unit of government, interest on the amount of the delinquent
12 remittance at a rate equal to the rate of interest accrued on the
13 common cash fund of this state during the period the remittance is
14 delinquent.

15 (i) Not less than 90 days before the excise tax, or a change
16 in the rate of the excise tax, takes effect, the county or local
17 unit of government shall provide the department with a copy of the
18 ordinance that imposes, or changes the rate of, the excise tax and
19 notify the department of both of the following:

20 (i) The effective date of the excise tax or the change in the
21 rate of the excise tax.

22 (ii) The rate of the excise tax.

23 (j) If the department receives the necessary information as
24 required under subdivision (i), the department shall post the
25 information described in subdivision (i) (i) and (ii) on its website
26 not less than 45 days before the excise tax or a change in the rate
27 of the excise tax takes effect.

28 (k) The department shall not charge to or collect from a
29 taxpayer any amount not otherwise authorized by law in conjunction

1 with the collection of the excise tax.

2 (4) The department may promulgate rules to implement this act
3 pursuant to the administrative procedures act of 1969, 1969 PA 306,
4 MCL 24.201 to 24.328.

5 (5) Information obtained pursuant to a provision in state law
6 or the applicable ordinance or through any return, investigation,
7 hearing, or verification required or authorized by state law or the
8 applicable ordinance is confidential, except for official purposes
9 in connection with the enforcement of an excise tax authorized by
10 this act or the use tax act or pursuant to a proper judicial order.
11 A person that divulges or uses this confidential information,
12 except for official purposes in connection with the enforcement of
13 an excise tax authorized by this act or the use tax act or pursuant
14 to a proper judicial order, is guilty of a violation of the
15 ordinance punishable by a fine of not more than \$5,000.00,
16 imprisonment for not more than 5 years, or both. Additionally, if
17 the offense is committed by an employee of this state, a county, or
18 a local unit of government, the person must be dismissed from
19 office or discharged from employment on conviction.

20 Sec. 2d. (1) Notwithstanding anything to the contrary in this
21 act, if an excise tax is levied by a county or local unit of
22 government under this act on accommodations and if that county or
23 local unit of government has entered into an administration
24 agreement with the department, beginning on the later of the
25 following dates, a marketplace facilitator that has nexus with this
26 state under subsection (10) shall collect and remit the excise tax
27 on all booking transactions facilitated by the marketplace
28 facilitator that are subject to the excise tax:

29 (a) The first day of the first month after the rate of the

1 excise tax has been published on the department's website for 45
2 days under section 2c(3)(j).

3 (b) The effective date of the ordinance.

4 (2) Except as otherwise provided in subsections (5) to (8) and
5 (11), a marketplace facilitator is responsible for collecting and
6 remitting the excise tax under subsection (1) on booking
7 transactions facilitated by the marketplace facilitator, regardless
8 of whether the marketplace facilitator makes only booking
9 transactions or makes a combination of booking transactions and
10 direct transactions.

11 (3) A marketplace facilitator shall report all facilitated
12 rentals of accommodations in this state that are subject to an
13 excise tax imposed under this act in the form and manner prescribed
14 by the department. A facilitated rental of accommodations must be
15 reported under this subsection regardless of whether the
16 marketplace facilitator is responsible for collecting and remitting
17 the excise tax on the facilitated rental of accommodations. The
18 department shall allow a marketplace facilitator to file a single
19 return to report the facilitated rentals of accommodations. As used
20 in this subsection, "facilitated rental of accommodations" means
21 any of the following:

22 (a) A direct transaction.

23 (b) A booking transaction.

24 (c) A facilitated transaction for which the marketplace
25 facilitator provided the services described in section 1(d)(i) for
26 consideration, but did not directly or indirectly collect payment
27 on behalf of the marketplace seller.

28 (4) If a marketplace facilitator is required to remit the
29 excise tax under subsection (1), the department shall audit only

1 the marketplace facilitator for booking transactions and shall not
2 audit a marketplace seller for booking transactions unless either
3 of the following applies:

4 (a) The marketplace seller fails to provide the marketplace
5 facilitator with sufficient information to the extent that the
6 marketplace facilitator is not liable under subsection (5).

7 (b) The marketplace seller has entered into a written
8 agreement to remit the excise tax under subsection (11).

9 (5) A marketplace facilitator is relieved of liability under
10 this section for failure to remit the correct amount of excise tax
11 to the extent that the marketplace facilitator demonstrates, to the
12 satisfaction of the department, that the failure was due to
13 incorrect or insufficient information given to the marketplace
14 facilitator by the marketplace seller. The relief under this
15 subsection does not apply if the marketplace seller is an affiliate
16 of the marketplace facilitator.

17 (6) A marketplace facilitator is relieved of liability under
18 this section if the marketplace facilitator demonstrates, to the
19 satisfaction of the department, that the excise tax was paid to the
20 department by the marketplace seller or that the excise tax was not
21 due because of an exemption under this act.

22 (7) A taxpayer is relieved of liability under this act for
23 failure to remit the correct amount of excise tax to the extent
24 that the taxpayer collects the rate of tax published by the
25 department under section 2c.

26 (8) A marketplace seller is not liable for the excise tax on
27 booking transactions facilitated by a marketplace facilitator
28 required to remit tax under subsection (1) unless either of the
29 following applies:

1 (a) The marketplace seller fails to provide the marketplace
2 facilitator with sufficient information to the extent that the
3 marketplace facilitator is not liable under subsection (5).

4 (b) The marketplace seller has entered into a written
5 agreement with the marketplace facilitator to remit the excise tax
6 under subsection (11).

7 (9) Unless the marketplace seller fails to provide the
8 marketplace facilitator with sufficient information to the extent
9 that the marketplace facilitator is not liable under subsection (5)
10 or has entered into a written agreement to remit the excise tax
11 under subsection (11), a marketplace seller does not have to file a
12 return under this act for rental transactions if both of the
13 following requirements are met:

14 (a) All of the marketplace seller's rental transactions are
15 booking transactions facilitated by a marketplace facilitator
16 required to remit tax under subsection (1).

17 (b) The marketplace seller files an attestation with the
18 department, in the form and manner prescribed by the department,
19 that all of the marketplace seller's rental transactions are
20 booking transactions facilitated by a marketplace facilitator
21 required to remit tax under subsection (1). An attestation under
22 this subdivision is effective for 12 months beginning with the
23 month in which the attestation is made, and, thereafter, the
24 attestation is due annually on a date determined by the department.
25 A marketplace seller may file a single attestation for purposes of
26 this subdivision and section 5(6)(b) of the use tax act, MCL
27 205.95.

28 (10) If a person is a marketplace facilitator and has nexus
29 with this state under the use tax act, the person has nexus with

1 this state for purposes of this act.

2 (11) A marketplace seller that enters into a written agreement
3 described in section 5c(12) (b) (iii) of the use tax act, MCL 205.95c,
4 is solely liable for remitting the tax due under this act on
5 booking transactions to the department.

6 (12) The applicable excise tax due on rental transactions that
7 are not booking transactions facilitated by a marketplace
8 facilitator must be collected and remitted by the person providing
9 the accommodations.

10 (13) As used in this section:

11 (a) "Affiliate" means an affiliated person as that term is
12 defined in section 5a of the use tax act, MCL 205.95a.

13 (b) "Direct transaction" means the rental of accommodations on
14 one's own behalf or on behalf of an affiliate rather than
15 facilitated for another person.

16 (c) "Rental transaction" means any rental of accommodations,
17 including a direct transaction, a booking transaction, or another
18 facilitated rental of an accommodation.

19 Sec. 3. ~~A~~ Except as otherwise provided in section 2c, a county
20 or local unit of government levying an excise tax shall provide in
21 the ordinance for all of the following:

22 (a) The effective date of the ordinance, which must comply
23 with section 5.

24 (b) The rate of the excise tax to be imposed.

25 (c) The rate and manner of the imposition of interest and
26 penalties for delinquency in payment of excise taxes or other
27 violations of the ordinance. The interest imposed on delinquency in
28 payment of the excise tax must not be more than 1% per month or
29 fraction of a month of the unpaid excise tax after the due date

1 until paid. The penalty for delinquency in payment of the excise
2 tax when due or other violations of the ordinance may be in
3 addition to the interest but must not be more than 5% of the amount
4 of the unpaid excise tax per month or fraction of a month after the
5 due date until paid. However, the penalty must not exceed 25% of
6 the unpaid excise tax.

7 (d) The determination and allowance of abatements and refunds.

8 (e) The designation of the administrator of the tax and
9 methods of collection.

10 Sec. 4. **(1)** A county or local unit of government ~~levying that~~
11 **levied** an excise tax **on or before the enactment date of the**
12 **amendatory act that added section 2d and that has not entered into**
13 **an administration agreement with the department under section 2c**
14 may provide in the ordinance for 1 or more of the following:

15 (a) The adoption and enforcement of rules to apply, interpret,
16 effectuate, and administer the ordinance and the purposes of the
17 excise tax.

18 (b) The prescribing and furnishing to taxpayers of forms,
19 instructions, manuals, and other materials necessary for
20 indorsement of the excise tax and the auditing of tax returns.

21 (c) The examination by the administrator or the
22 administrator's agent of the books and records of a taxpayer for
23 purposes of determining the correctness of a tax return or
24 information filed, or the determination of any tax liability under
25 this act.

26 (d) The imposition of a fine of not more than \$500.00, or
27 imprisonment of not more than 90 days, or both for violation of the
28 ordinance.

29 (e) If the excise tax remains unpaid for more than 90 days,

1 ~~the treasurer of the county~~ **the delinquent excise tax** may collect
2 ~~the tax be collected~~ in the same manner as a delinquent special
3 assessment, along with any associated interest, fees, and costs,
4 under the general property tax act, 1893 PA 206, MCL 211.1 to
5 211.155.

6 (2) The confidentiality provisions and corresponding penalties
7 set forth in section 2c(5) apply to a county or local unit of
8 government that levied an excise tax on or before the enactment
9 date of the amendatory act that added this subsection and that has
10 not entered into an administration agreement with the department
11 under section 2c.

12 Sec. 6a. (1) The local accommodations excise tax trust fund is
13 created in the state treasury.

14 (2) The state treasurer shall deposit money and other assets
15 received under section 2c(3)(d) in the fund. The state treasurer
16 shall direct the investment of money in the fund and credit
17 interest and earnings to the fund. Money and other assets deposited
18 in the fund attributable to a specific excise tax must be accounted
19 for separately within the fund and must not be used to make
20 payments to a county or local unit of government other than the
21 county or local unit of government that imposed the excise tax or
22 for a purpose related to an excise tax other than the specific
23 excise tax.

24 (3) Money in the fund at the close of the fiscal year remains
25 in the fund and does not lapse to the general fund.

26 (4) The department is the administrator of the fund for audits
27 of the fund.

28 (5) The department shall expend money from the fund only for 1
29 or more of the following purposes:

1 (a) To remit excise taxes, interest, penalties, and fees
2 collected by the department under an administration agreement to
3 the county or local unit of government that imposed the excise tax
4 in accordance with section 2c(3)(g).

5 (b) To pay claims for refund of an excise tax imposed under
6 this act.

7 (c) To pay liabilities on termination of an administration
8 agreement under subsection (7).

9 (6) This state may not borrow money from the fund.

10 (7) If an administration agreement is terminated, any
11 liabilities that relate to that administration agreement must be
12 paid from the fund. If there is insufficient money in the fund to
13 pay those liabilities, the county or local unit of government that
14 entered into the administration agreement shall pay those
15 liabilities.

16 Sec. 7. (1) The revenues derived from the excise taxes must be
17 deposited in a special fund to be used by the county, ~~by~~ the local
18 unit of government, or ~~by~~ an authority that is organized pursuant
19 to state law, together with other available funds, only to pay for
20 1 or more of the following:

21 (a) The cost of administration and enforcement of the
22 ordinance.

23 (b) The financing of the acquisition, construction,
24 improvement, enlargement, repair, or maintenance of convention and
25 entertainment facilities, including, except as provided in
26 subdivision (e), the payment of principal and interest, when due,
27 on bonds or other evidence of indebtedness issued by the county or
28 local unit of government for convention and entertainment
29 facilities.

1 (c) Except as provided in subdivision (e), current or future
2 annual rental payable by the county or local unit of government to
3 an authority organized pursuant to state law for the purpose of
4 acquiring, constructing, improving, enlarging, repairing, or
5 maintaining the convention and entertainment facilities and leasing
6 them to the county or local unit of government.

7 (d) The promotion and encouragement of tourist and convention
8 business in the county or local unit of government.

9 (e) The principal and interest, when due, on bonds or other
10 evidence of indebtedness issued by or on behalf of the county for
11 the purpose of financing the construction of a museum, or the
12 current or future rental payable by the county to an authority
13 organized pursuant to state law for the purpose of constructing a
14 museum and leasing it to the county, only if the museum is located
15 in a city with a population of 180,000 or more.

16 **(f) General fund expenses.**

17 **(2) Beginning January 1, 2027, not later than March 15 of each**
18 **year, a county or local unit of government levying an excise tax**
19 **shall file with the department a report that includes all of the**
20 **following information for the immediately preceding calendar year**
21 **and, not later than 60 days after the receipt of that report, the**
22 **department shall publish the report on its website:**

23 **(a) The rate of the excise tax.**

24 **(b) The total amount of revenues received by the county or**
25 **local unit of government.**

26 **(c) The amount of revenues expended by the county or local**
27 **unit of government, or an authority that is organized pursuant to**
28 **state law, and the purposes for which the revenues were expended.**

29 **(d) A schedule of all revenues from the excise tax that the**

1 county or local unit of government, or an authority that is
2 organized pursuant to state law, expended for a purpose described
3 in subsection (1)(b) to (e). The schedule must identify each
4 project and contracted entity involved in each expenditure.

5 (3) If a county or local unit of government fails to file the
6 report required under subsection (2), the department shall not
7 remit excise taxes, interest, penalties, and fees collected by the
8 department to that county or local unit of government until the
9 report is filed.

10 Enacting section 1. This amendatory act does not take effect
11 unless all of the following bills of the 103rd Legislature are
12 enacted into law:

13 (a) House Bill No. 5139 (request no. H04187'25).

14 (b) House Bill No. 5138 (request no. H04188'25).