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

141.861 Definitions.

Sec. 1.

As used in this act:
(a) "Accommodations" means the room or other space provided for sleeping, including furnishings and other accessories in the room or other space. Accommodations do not include food and beverages.
(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.
(c) "Convention and entertainment facilities" means all, any part, or any combination of convention halls, auditoriums, stadiums, music halls, arenas, sports complexes, aquariums, meeting rooms, exhibit areas, and related public areas.
(d) "Excise tax" means the excise tax levied by a county or local unit of government under this act.
(e) "Local governing body" means the body in which the legislative powers of a local unit of government are vested.
(f) "Local unit of government" means a city or township.
(g) "Ordinance" means an ordinance enacted by a county or local unit of government under this act to levy, assess, and collect an excise tax.
(h) "Person" means a natural person, partnership, fiduciary, association, corporation, or other entity.
(i) "Revenues" means the income derived from the excise tax, plus interest and penalties imposed by this act, levied and assessed under an ordinance adopted pursuant to this act.
(j) "Sports complex" means a facility designed and primarily used for organized sports competitions.
(k) "Transient guest" means a natural person staying less than 30 consecutive days.

History: 1974, Act 263, Imd. Eff. Aug. 7, 1974 ;-- Am. 2024, Act 35, Imd. Eff. Apr. 2, 2024
Popular Name: Accommodations Tax Act