

**AIRPORT PARKING TAX ACT (EXCERPT)**  
**Act 248 of 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\*\*\*\*\* 207.375 THIS SECTION IS REPEALED BY ACT 680 OF 2002 EFFECTIVE ON THE DATE THAT ALL BONDS DESCRIBED IN SECTION 7a(1)(a) OF THE AIRPORT PARKING TAX ACT, 1987 PA 248, MCL 207.377a, ARE RETIRED OR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.

(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