

**ACCOMMODATION ORDINANCE  
COUNTY OF GENESEE  
STATE OF MICHIGAN**

AN ORDINANCE PROVIDING FOR THE ASSESSMENT AND COLLECTION OF AN EXCISE TAX ON PERSONS ENGAGED IN THE BUSINESS OF PROVIDING GUESTS: PURPOSE: TO REQUIRE REPORTS: PROVIDE FOR THE POWERS AND DUTIES OF THE COUNTY TREASURER: POWER TO CONTRACT FOR FUND ADMINISTRATION: TO PROVIDE PENALTIES: TO PROVIDE FOR ABATEMENTS AND REFUNDS: AND TO PROVIDE FOR DIPOSITION OF REVENUES.

SECTION 1            PURPOSE

In the interest of the citizens of Genesee County, and for the benefit of the general public, and to promote and encourage tourist and convention business in the County of Genesee, and with the purpose of providing to the public and to the citizens convention and Public Acts of Michigan, 1974, and to finance the acquisition, construction, improvement, enlargement, entertainment facilities, and to provide for the administration and enforcement of this Act; the County of Genesee, Michigan, does hereby adopt the following ordinance pursuant to Act 156, Public Acts of Michigan, 1851, as amended.

SECTION 2            DEFINITIONS

- A.     "Accommodations" means the room or other space provided for sleeping, including furnishings and other accessories therein; does not include food and beverages.
- B.     "County Treasurer" means the elected county treasurer or his duly authorized representative.
- C.     "Convention and entertainment facilities" means all or any part, or any combination of convention halls, auditoriums, stadiums, music halls, arenas, meeting rooms, exhibit areas and related public areas.
- D.     "Person" means a natural person, partnership, fiduciary, association, corporation or other entity.
- E.     "Revenues" means the income derived from the excise tax levied under this Ordinance, plus interest and penalties imposed by this Ordinance.
- F.     "Transient guest" means a natural person staying less than thirty (30) consecutive days.

SECTION 3

LEVY OR TAX; COLLECTION; RATE; EXCEPTIONS

- A. There is hereby levied upon and shall be collected from all persons engaged in the business of providing rooms for dwelling, lodging or sleeping purposes to transient guests, whether or not membership is required for the use of the accommodations, an excise tax equal to 4% of the total charge for accommodations subject to Act 263 of the Public Acts of Michigan, 1974, and this Ordinance, provided however that said percentage shall be 5% effective July 1, 1988.
- B. No tax shall be imposed hereunder upon hospitals or nursing homes.

SECTION 4

COLLECTIONS

All persons who are engaged in the business of providing rooms for dwelling, lodging or sleeping purposes to transient guests shall collect the tax imposed in Section 3 hereof, for the County of Genesee.

SECTION 5

REPORTS: REMITTANCES

On or before the 25<sup>th</sup> day of each month, every person required in Section 4 thereof to collect the tax imposed herein shall file a report for the preceding month with the County Treasurer showing the total amount of consideration paid for all accommodations in the preceding month, the amount of the tax collected on such accommodations and any other information that the County Treasurer may reasonably require. Such persons shall pay the tax due on such accommodations at the time of filing his report with the County Treasurer. All remittances of taxes imposed by this Ordinance shall be to the County Treasurer by bank draft, check, cashier's check, money order, certificate of deposit or money. The County Treasurer shall issue his receipt, and shall forthwith deposit all monies received in a special fund of the County; provided, however, that no remittance other than cash shall be a final discharge of liability for the tax herein assessed levied unless and until it has been paid in cash.

SECTION 6

POWERS AND DUTIES OF COUNTY TREASURER;  
RULES AND REGULATIONS: COLLECTION EXPENSES

The County Treasurer shall collect the tax imposed in Section 3 herein and shall administer and enforce this Ordinance. The County Treasurer shall have the power to make such rules and regulations, subject to the approval of the Board of Commissioners, as are necessary to effectively collect the tax

levied herein and shall upon reasonable notice have access to books and records necessary to enable him to determine the correctness of any report filed as required by this Ordinance and the amount of taxes due under the provisions of this Ordinance. The County Treasurer shall furnish forms, instructions, manuals and other auditing of tax returns to each taxpayer. The County shall receive actual and reasonable costs from all proceeds collected under this Ordinance for collection's expenses incurred by the County Treasurer's Office plus all interest and penalty fees.

SECTION 7                    POWER TO CONTRACT

The County of Genesee may contract for the promotion and encouragement of tourism and convention business in the County.

SECTION 8                    PENALTIES

Any person who violates any provision of this Ordinance shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined an amount not to exceed Five Hundred Dollars (\$500.00) or imprisoned in the County Jail for a period not to exceed ninety (90) days, or both such fine and imprisonment. In addition, any person who fails to remit the tax or violates the reporting provision imposed by this Ordinance within the time required shall forfeit an additional five percent (5%) of the amount of the unpaid tax per month or fraction thereof after the due date thereof until paid; provided, however, said penalty shall not exceed twenty-five percent (25%) of the unpaid tax. In addition, delinquent taxes shall draw interest at the rate of one percent (1%) per month or fraction thereof of the unpaid tax after the due date thereof until paid. Any penalty and/or interest added hereto shall be collected as part of the tax.

SECTION 8A                    TAX MAY BE COLLECTED IN THE SAME MANNER AS DELINQUENT SPECIAL ASSESSMENT

If the tax imposed under this act remains unpaid for more than 90 days, the treasurer of the county may collect the tax, along with any associated interest, fees, and costs, under the general property tax act, 1893 PA 206, MCL 211.1 to 211.155, in the same manner as a delinquent special assessment levied against the real property where the person collecting the tax pursuant to Section 4 provides rooms for dwelling, lodging or sleeping purposes to transient guests.

SECTION 9                    ABATEMENTS AND REFUNDS

If a return or remittance is filed after the due date set forth in Section 5 and it is shown that the failure to file it was due to

reasonable cause and not due to willful neglect, as determined by the County Treasurer, the penalty and interest prescribed in Section 8 shall not apply; provided, however, the County Treasurer shall at no time have the power or authority to cancel or diminish any part of the tax imposed under this Ordinance unless the tax was inadvertently collected from a person meeting the requirements in Section 3(B) or a court of competent jurisdiction orders such.

SECTION 10            OTHER TAXES NOTWITHSTANDING

The taxes levied under the Ordinance shall be in addition to any other taxes, charges or fees.

SECTION 11           DISPOSITION OF REVENUES

The revenue derived from the taxes imposed pursuant to this Ordinance may be used by the County or an authority which is organized pursuant to state law for only the following purposes:

- 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 the payment of principal and interest, when due, on bonds or other evidence of indebtedness used by the County for convention and entertainment facilities.
- C.     Current or future annual rental payable by the County to an authority organized pursuant to state law for the purpose of acquiring, construction, improving, enlarging, repairing or maintaining the convention and entertainment facilities and leasing them to the County.

SECTION 12           EFFECTIVE DATE

This Ordinance shall become effective on the first day of May 1977, which is more than sixty (60) days after its first adoption.

SECTION 13           SEVERABILITY

If any SECTION, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Amendments Incorporated in the Ordinance:

April 12, 1977  
December 13, 1977  
June 9, 1987  
January 19, 2011  
June 1, 2015