

# Ingham County Board of Commissioners



## RESOLUTION

### RESOLUTION TO ADOPT A SECOND AMENDMENT TO THE HOTEL/MOTEL TAX ORDINANCE FOR INGHAM COUNTY

Introduced by the Administrative Services and Finance Committees

WHEREAS, Ingham County adopted an Ordinance in 1975, as amended in 1990, to provide for the imposition and collection of an excise tax on persons engaged in the business of providing rooms for transient guests in 1975; pursuant to Act 163 of 1974, as amended, MCL 141.861 et seq.; and

WHEREAS, Ingham County desires the Treasurer to submit a quarterly written report of hotels/motels which are at least sixty (60) days delinquent in the payment of the hotel/mote tax; and

WHEREAS, said Ordinance provides for a tax upon bed and breakfasts; and

WHEREAS, various laws have been passed recently clarifying the different nature of bed and breakfast establishments from hotel and motel establishments; and

WHEREAS, Ingham County desires to exempt bed and breakfast establishments from the Hotel/Motel tax.

THEREFORE BE IT RESOLVED that the attached Second Amendment to Ordinance to Provide for the Imposition and Collection of an Excise Tax on Persons Engaged in the Business of Providing Rooms for Transient Guests is hereby adopted, effective 1991.

BE IT FURTHER RESOLVED that the County Clerk shall cause to be published in a newspaper of general circulation in the County notice of the adoption of this Second Amendment prior to November 1, 1991.

BE IT FURTHER RESOLVED that the Chairperson shall sign the Second Amendment and the County Clerk shall certify its adoption.

#### ADMINISTRATIVE SERVICES

Yeas: Beal, Porter, Ballbach, Goulet  
Eyster

Nays: None Absent: Goodman, Merverne

Approved 10/1/91

#### FINANCE

Yeas: Grebner, McDonald, Tubbs,  
Tubbs, Martinez, Schafer

Nays: Wilbur Absent: Bunka,  
Beal

Approved 10/2/91

SECOND AMENDMENT TO ORDINANCE TO PROVIDE FOR THE IMPOSITION AND COLLECTION OF EXCISE TAX ON PERSONS ENGAGED IN THE BUSINESS OF PROVIDING ROOMS FOR TRANSIENT GUESTS

The "Ordinance to Provide for the Imposition and Collection of Excise Tax on Persons Engaged in the Business of Providing Rooms for Transient Guests" (Ordinance) is hereby amended as follows:

THE PEOPLE OF THE COUNTY OF INGHAM, MICHIGAN, DO ORDAIN:

- 1. Article II, Section 2. of the Ordinance is amended to read as follows:

ARTICLE II

DEFINITIONS

Section 2. For the purpose of this Ordinance, the following terms have the following meaning respectively designated for each:

Section 2.1 "ACCOMMODATIONS" means the room or other space provided for sleeping, including furnishings and other accessories therein. Accommodations do not include food and beverages.

Section 2.2 "ADMINISTRATOR" means the official designated by the County to collect the tax and to administer and enforce this Ordinance.

Section 2.3 "BED AND BREAKFAST" means a private residence that offers sleeping accommodations to transient tenants in fourteen (14) or fewer rooms for rent, is the innkeepers residence in which the innkeeper resides while renting rooms to transient tenants, and has a smoke detector in proper working order in every sleeping room and a fire extinguisher in proper working order on every floor.

Section 2.4 "BOARD OF COMMISSIONERS" means the Ingham County Board of Commissioners.

Section 2.5 "CONVENTION AND ENTERTAINMENT FACILITIES" means all or any part, or any combination of of convention halls, exhibit areas and related public space.

Section 2.6 "COUNTY TREASURER" means the elected County Treasurer or the duly authorized representative thereof.

Section 2.7 "PERSON" means a natural person, partnership, fiduciary, association, corporation, or other entity.

Section 2.8 "REVENUES" means the income derived from the tax, plus interest and penalties levied and assessed under this Ordinance.

Section 2.9 "TRANSIENT GUEST" means a natural person staying less than thirty (30) consecutive days.

- 2. Article III, Section 3.3 is added to read as follows:

Section 3.3 "QUARTERLY WRITTEN REPORTS FOR DELINQUENT PAYMENT OF HOTEL/MOTEL TAX": The County Treasurer shall submit a quarterly written report indicating the names of all hotels/motels which are at least sixty (60) days delinquent in the payment of their hotel/motel tax to the Chairperson of the Board, the Administrative Services Committee, and the Convention Visitor's Bureau of Greater Lansing. Each report shall identify the taxable month, date the tax was due, and any interest and/or penalty which may be assessed for said delinquency.

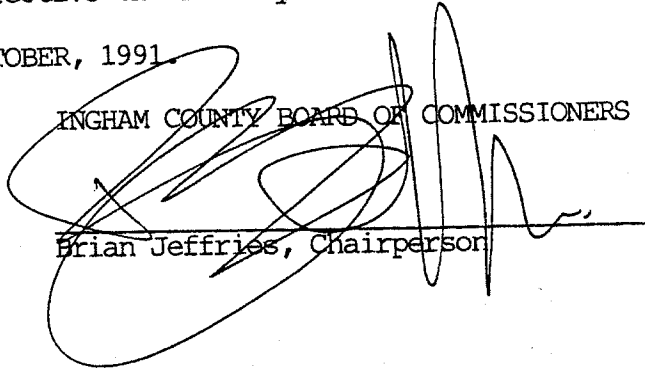
- 3. Article IV, Section 4.1 of the Ordinance is amended to read as follows:

Section 4.1 EXCEPTIONS: No tax shall be imposed hereunder upon bed and breakfasts, cottages, hospitals or nursing homes, or upon a corporation or association organized and operated exclusively for religious, charitable or educational purposes, in which no part of the net earnings inures to the benefit of any private shareholder or individual.

- 4. This Amendment is effective the 1st day of November, 1991.

ADOPTED THIS 8TH DAY OF OCTOBER, 1991.

INGHAM COUNTY BOARD OF COMMISSIONERS



Brian Jeffries, Chairperson