

RE: RESOLUTION TO ADOPT A FIRST AMENDMENT TO THE HOTEL/MOTEL  
TAX ORDINANCE FOR INGHAM COUNTY

Adopted: November 13, 1990

Resolution No. 90-302

WHEREAS, Ingham County adopted an Ordinance 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 263 of the Public Acts of 1974, as amended, MCL 141.861 et seq. and

WHEREAS, said Ordinance provides for a 2% tax; and

WHEREAS, the statutory authorization for the Ordinance authorizes a tax up to 5%; and

WHEREAS, the proceeds from the tax are to be used to promote tourism within the County; and

WHEREAS, County tourism could benefit from increased promotion resulting from a tax increase.

THEREFORE BE IT RESOLVED that the attached First 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 February 1, 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 First Amendment prior to February 1, 1991.

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

FIRST 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 IV, Section 4. of the Ordinance is amended to read as follows:

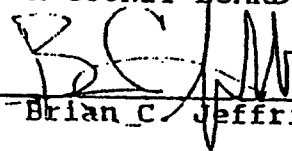
AMOUNT OF TAX: A tax is hereby imposed on and shall be collected from each person engaged in the business of providing accommodations for dwelling, lodging or sleeping purposes for transient guests, whether or not membership is required for the use of the accommodations. The tax imposed hereunder shall be at a rate of five percent (5%) of the total charge, exclusive of taxes, for the accommodations subject to Act 263, Public Acts of Michigan, 1974, and this Ordinance.

2. This Amendment is effective the first day of February, 1991.

ADOPTED this 13th day of November, 1990.

INGHAM COUNTY BOARD OF COMMISSIONERS

By



Brian C. Jeffries, Chairperson