

HOUSE BILL No. 5639

March 26, 1990, Introduced by Reps. Martin, DeMars, Stacey, Gilmer, Nye, Weeks, Sikkema, Dolan and Krause and referred to the Committee on Taxation.

A bill to amend Act No. 232 of the Public Acts of 1971,
entitled

"An act to permit certain counties to impose and collect an excise tax on persons engaged in the business of providing rooms for dwelling, lodging or sleeping purposes to transient guests; to limit the rate of tax; to authorize the establishment of procedures for the collection, administration and enforcement of the tax; and to provide for the disposition of the revenues from the tax,"

being sections 141.851 to 141.855 of the Michigan Compiled Laws,
by adding section 6.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Act No. 232 of the Public Acts of 1971, being
2 sections 141.851 to 141.855 of the Michigan Compiled Laws, is
3 amended by adding section 6 to read as follows:

4 SEC. 6. (1) EXCEPT IN ACCORDANCE WITH A JUDICIAL ORDER, OR
5 AS REQUIRED IN THE PROPER ADMINISTRATION OF THIS ACT, AN EMPLOYEE
6 OR AN AUTHORIZED REPRESENTATIVE OR FORMER EMPLOYEE OR AUTHORIZED

1 REPRESENTATIVE OR ANYONE CONNECTED WITH THE COUNTY SHALL NOT
2 DIVULGE ANY FACTS OR INFORMATION OBTAINED IN CONNECTION WITH THE
3 ADMINISTRATION OF A TAX OR INFORMATION OR PARAMETERS THAT WOULD
4 ENABLE A PERSON TO ASCERTAIN THE AUDIT SELECTION OR PROCESSING
5 CRITERIA OF THE COUNTY FOR A TAX ADMINISTERED UNDER THIS ACT.
6 HOWEVER, THE COUNTY MAY DIVULGE INFORMATION SET FORTH OR DIS-
7 CLOSED IN A RETURN OR REPORT OR BY AN INVESTIGATION OR AUDIT TO
8 AN INSTITUTION, AGENCY, OR DEPARTMENT OF STATE GOVERNMENT UPON
9 RECEIPT OF A WRITTEN REQUEST FROM A HEAD OF AN INSTITUTION,
10 AGENCY, OR DEPARTMENT OF STATE GOVERNMENT IF IT IS REQUIRED FOR
11 THE EFFECTIVE ADMINISTRATION OR ENFORCEMENT OF THE LAWS OF THIS
12 STATE; TO A PROPER OFFICER OF THE UNITED STATES DEPARTMENT OF
13 TREASURY; AND TO A PROPER OFFICER OF ANOTHER STATE RECIPROCATING
14 IN THIS PRIVILEGE. THE COUNTY MAY ENTER INTO RECIPROCAL AGREE-
15 MENTS WITH DEPARTMENTS OF STATE GOVERNMENT, THE UNITED STATES
16 DEPARTMENT OF TREASURY, LOCAL GOVERNMENTAL UNITS WITHIN THIS
17 STATE, OR TAXING OFFICIALS OF OTHER STATES FOR THE ENFORCEMENT,
18 COLLECTION, AND EXCHANGE OF DATA AFTER ASCERTAINING THAT ANY
19 INFORMATION PROVIDED WILL BE SUBJECT TO CONFIDENTIALITY RESTRIC-
20 TIONS SUBSTANTIALLY EQUAL TO THE PROVISIONS OF THIS SECTION.
21 (2) A PERSON WHO VIOLATES THIS SECTION IS GUILTY OF A
22 FELONY, PUNISHABLE BY A FINE OF NOT MORE THAN \$5,000.00, OR
23 IMPRISONMENT FOR NOT MORE THAN 5 YEARS, OR BOTH, TOGETHER WITH
24 THE COSTS OF PROSECUTION.