

# HOUSE BILL No. 5536

December 29, 2005, Introduced by Rep. LaJoy and referred to the Committee on Tax Policy.

A bill to amend 1987 PA 248, entitled  
"Airport parking tax act,"  
by amending section 3 (MCL 207.373), as amended by 2002 PA 680.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 3. There is levied upon and shall be collected from a  
2 person engaged in the business of providing an airport parking  
3 facility an excise tax. Through December 31, 2002, the rate of the  
4 excise tax is 30% of the amount of the charge for the transaction.  
5 Beginning January 1, 2003 **THROUGH DECEMBER 31, 2005**, the rate of  
6 the excise tax is 27% of the amount of the charge for the  
7 transaction. **BEGINNING JANUARY 1, 2006, THE RATE OF THE EXCISE TAX**  
8 **IS 15% OF THE AMOUNT OF THE CHARGE FOR THE TRANSACTION.**