**STREAMLINED SALES AND USE TAX REVENUE EQUALIZATION ACT (EXCERPT)**
**Act 175 of 2004**

## 205.183 Charges for rooms or lodgings; tax credit.

Sec. 13. A person who paid a tax under the use tax act may calculate a credit and seek a refund from the department under this act in an amount equal to 6% of an assessment imposed under the convention and tourism marketing act, 1980 PA 383, MCL 141.881 to 141.889, 1974 PA 263, MCL 141.861 to 141.867, the state convention facility development act, 1985 PA 106, MCL 207.621 to 207.640, the regional tourism marketing act, 1989 PA 244, MCL 141.891 to 141.900, 1991 PA 180, MCL 207.751 to 207.759, or the community convention or tourism marketing act, 1980 PA 395, MCL 141.871 to 141.880, that was added to charges for rooms or lodgings subject to tax under section 3a of the use tax act, 1937 PA 94, MCL 205.93a, but not to exceed the actual amount of use tax paid on those assessments.

**History:** 2004, Act 175, Eff. Sept. 1, 2004.


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