

HOUSE BILL No. 5927

November 6, 2014, Introduced by Rep. Farrington and referred to the Committee on Tax Policy.

A bill to amend 1987 PA 248, entitled
"Airport parking tax act,"
by amending sections 3 and 7a (MCL 207.373 and 207.377a), section 3
as amended by 2002 PA 680 and section 7a as amended by 2006 PA 135.

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 **AND THROUGH DECEMBER 31, 2015**, the rate
6 of the excise tax is 27% of the amount of the charge for the
7 transaction. **BEGINNING JANUARY 1, 2016, THE RATE OF THE EXCISE TAX**
8 **IS 17% OF THE AMOUNT OF THE CHARGE FOR THE TRANSACTION.**

9 Sec. 7a. (1) On the first day of each month, the state
10 treasurer shall make a distribution from the fund in the following

1 order of priority:

2 (a) To the state aeronautics fund created in section 34 of the
3 aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.34,
4 an amount that equals a total of \$6,000,000.00 per state fiscal
5 year. The funds distributed ~~subject to~~ **UNDER** this subdivision shall
6 be used exclusively for safety and security projects at state
7 airports, including reimbursement to the comprehensive
8 transportation fund of amounts used to pay principal and interest
9 on bonds issued on or before December 31, 2007 by the state
10 transportation commission under section 18b of 1951 PA 51, MCL
11 247.668b, and to provide the matching funds by this state for
12 federal funds to be used for safety and security at state airports.

13 (b) To each city within which a regional airport facility is
14 wholly located in an amount that equals a total of \$1,500,000.00
15 per calendar year divided by the total number of cities within
16 which a regional airport facility is wholly located. The
17 distribution described in this subdivision shall be deposited in
18 the general fund of the city.

19 ~~—— (c) A distribution to each qualified county in an amount equal~~
20 ~~to the total amount remaining in the fund multiplied by a fraction~~
21 ~~the numerator of which is the population of that qualified county~~
22 ~~during the immediately preceding year and the denominator of which~~
23 ~~is the total population of all qualified counties during the~~
24 ~~immediately preceding year. The distribution described in this~~
25 ~~subdivision shall be deposited in the general fund of the qualified~~
26 ~~county to be used only for indigent health care. Each fiscal year~~
27 ~~the qualified county shall provide written documentation to the~~

~~state treasurer, to the state treasurer's satisfaction, that the distribution described in this subdivision was used for indigent health care. In addition, the qualified county shall also provide written documentation to the state treasurer of all other revenues that were used for indigent health care in that fiscal year. If the state treasurer determines that the qualified county did not use the distribution described in this subdivision for indigent health care in any fiscal year, the qualified county shall immediately repay those funds to the state treasurer to be deposited into the general fund of this state.~~

(C) THE TOTAL AMOUNT REMAINING IN THE FUND TO THE COMPREHENSIVE TRANSPORTATION FUND CREATED IN SECTION 10B OF 1951 PA 51, MCL 247.660B.

(2) The distribution ~~provided by~~ **UNDER** subsection (1) shall not be made if all taxing units are authorized by law to impose taxes and the collection is made of taxes imposed under 1953 PA 189, MCL 211.181 to 211.182, on concessions at a regional airport facility.

(3) As used in subsection (1)(a), "state airports" means all of the following airports located in this state:

- (a) Adrian - Lenawee County airport.
- (b) Allegan - Padgham field.
- (c) Alma - Gratiot community airport.
- (d) Alpena - Alpena County regional airport.
- (e) Ann Arbor - Ann Arbor municipal airport.
- (f) Atlanta - Atlanta municipal airport.
- (g) Bad Axe - Huron County memorial airport.

- 1 (h) Baraga - new airport.
- 2 (i) Battle Creek - W.K. Kellogg airport.
- 3 (j) Bay City - James Clements airport.
- 4 (k) Bellaire - Antrim County airport.
- 5 (l) Benton Harbor - southwest Michigan regional airport.
- 6 (m) Big Rapids - Roben-Hood airport.
- 7 (n) Cadillac - Wexford County airport.
- 8 (o) Caro - Tuscola area/Caro municipal airport.
- 9 (p) Charlevoix - Charlevoix municipal airport.
- 10 (q) Charlotte - Fitch H. Beach airport.
- 11 (r) Cheboygan - Cheboygan County airport.
- 12 (s) Clare - Clare municipal airport.
- 13 (t) Coldwater - Branch County airport.
- 14 (u) Detroit - Detroit city airport.
- 15 (v) Detroit - Detroit metropolitan Wayne County airport.
- 16 (w) Detroit - Willow Run airport.
- 17 (x) Dowagiac - Dowagiac municipal airport.
- 18 (y) Drummond Island - Drummond Island airport.
- 19 (z) Escanaba - Delta County airport.
- 20 (aa) Evart - Evart municipal airport.
- 21 (bb) Flint - Bishop international airport.
- 22 (cc) Frankfort - Dow memorial airport.
- 23 (dd) Fremont - Fremont municipal airport.
- 24 (ee) Gaylord - Otsego County airport.
- 25 (ff) Gladwin - Gladwin Zettal memorial airport.
- 26 (gg) Grand Haven - Grand Haven memorial airport.
- 27 (hh) Grand Ledge - Abrams municipal airport.

1 (ii) Grand Rapids - Gerald R. Ford international airport.
2 (jj) Grayling - Grayling army airfield.
3 (kk) Greenville - Greenville municipal airport.
4 (ll) Grosse Ile - Grosse Ile municipal airport.
5 (mm) Hancock - Houghton County memorial airport.
6 (nn) Harbor Springs - Harbor Springs municipal airport.
7 (oo) Hastings - Hastings city/Barry County airport.
8 (pp) Hillsdale - Hillsdale municipal airport.
9 (qq) Holland - tulip city airport.
10 (rr) Houghton Lake - Roscommon County airport.
11 (ss) Howell - Livingston County airport.
12 (tt) Ionia - Ionia County airport.
13 (uu) Iron County - county airport.
14 (vv) Iron Mountain - Ford airport.
15 (ww) Ironwood - Gogebic-Iron County (Wisconsin) airport.
16 (xx) Jackson - Jackson County-Reynolds field.
17 (yy) Kalamazoo - Kalamazoo/Battle Creek international airport.
18 (zz) Lakeview - Lakeview-Griffith field.
19 (aaa) Lambertville - suburban airport.
20 (bbb) Lansing - capital city airport.
21 (ccc) Lapeer - Dupont-Lapeer airport.
22 (ddd) Linden - Price airport.
23 (eee) Ludington - Mason County airport.
24 (fff) Mackinac Island - Mackinac Island airport.
25 (ggg) Manistee - Manistee County airport.
26 (hhh) Manistique - Schoolcraft County airport.
27 (iii) Marlette - Marlette Township airport.

1 (jjj) Marquette - Sawyer airport.
2 (kkk) Marshall - Brooks field.
3 (lll) Mason - Mason Jewett field.
4 (mmm) Menominee - Menominee-Marinette twin city airport.
5 (nnn) Midland - Jack Barstow airport.
6 (ooo) Monroe - Custer airport.
7 (ppp) Mt. Pleasant - Mt. Pleasant municipal airport.
8 (qqq) Munising - Hanley field.
9 (rrr) Muskegon - Muskegon County airport.
10 (sss) New Hudson - Oakland-southwest airport.
11 (ttt) Newberry - Luce County airport.
12 (uuu) Niles - Jerry Tyler memorial airport.
13 (vvv) Ontonagon - Ontonagon County airport.
14 (www) Oscoda - Wurtsmith airport.
15 (xxx) Owosso - Owosso community airport.
16 (yyy) Pellston - Pellston regional airport.
17 (zzz) Plymouth - Canton-Plymouth-Mettetal airport.
18 (aaaa) Pontiac - Oakland County international airport.
19 (bbbb) Port Huron - St. Clair County international airport.
20 (cccc) Rogers City - Presque Isle County/Rogers City airport.
21 (dddd) Romeo - Romeo state airport.
22 (eeee) Saginaw - Harry W. Browne airport.
23 (ffff) Saginaw - MBS international airport.
24 (gggg) St. Ignace - Mackinac County airport.
25 (hhhh) St. James - Beaver Island airport.
26 (iiii) Sandusky - Sandusky city airport.
27 (jjjj) Sault Ste. Marie - Chippewa County international

1 airport.
2 (kkkk) South Haven - South Haven area regional airport.
3 (llll) Sparta - Sparta airport.
4 (mmmm) Statewide - various sites.
5 (nnnn) Sturgis - Kirsch municipal airport.
6 (oooo) Three Rivers - Three Rivers municipal/Dr. Haines
7 airport.
8 (pppp) Traverse City - Cherry capital airport.
9 (qqqq) Troy - Oakland-Troy airport.
10 (rrrr) West Branch - West Branch community airport.
11 (ssss) White Cloud - White Cloud airport.
12 Enacting section 1. This amendatory act takes effect January
13 1, 2016.