

Lodging Tax

History of Major Changes

1967 General Assembly authorizes municipalities and townships to levy lodging tax of up to 3%.

1980 Legislature permits counties to levy a lodging tax of up to 3 %, but only if no municipality or township located wholly or partly within the county already enacted a tax under the same law. Also, municipalities and townships are authorized to enact an additional tax of up to 3% if a county lodging tax is not in effect.

1994 General Assembly revises 1980 law so that counties may enact a lodging tax of up to 3% in those areas of the county where a municipal or township tax had not been levied under the 1980 law.

2001 House Bill 94 permits counties, cities, villages and townships to broaden their lodging taxes to include establishments with fewer than five rooms. The bill also permits the assessment of penalties and interest for late payments.
