

DEPARTMENT OF TREASURY
SALES, USE, AND WITHHOLDING TAXES DIVISION

AIRPORT PARKING TAX

(By authority conferred on the bureau of revenue, department of treasury, by section 3 of 1941 PA 122, MCL 205.3)

R 207.121 Definitions.

Rule 1. (1) As used in these rules:

(a) "Act" means Act No. 248 of the Public Acts of 1987, being S207.371 et seq. of the Michigan Compiled Laws, and known as the airport parking tax act.

(b) "Administrator" means the administrator within the bureau of revenue of the department who is responsible for the administration of the excise tax.

(c) "Cash discount" means a reduction of the original charge or debt given for a prompt payment or a payment in cash.

(d) "Charge for a transaction" means the amount imposed upon a transaction, after any discount allowed under these rules, by a person engaged in the business of providing an airport parking facility.

(e) "Department" means the department of treasury.

(f) "Excise tax" means the tax imposed by the act.

(g) "Quantity discount" means a discount allowed a customer for frequent or numerous transactions.

(h) "Trade discount" means a price reduction given to a particular class of customer, such as a discount given to a travel agency or its customers.

(2) As used in the act and these rules, "person engaged in the business of providing an airport parking facility" means a person who provides an airport parking facility for persons who use or intend to use a regional airport facility during the time a motor vehicle is parked in an airport parking facility.

(3) A term defined in the act has the same meaning when used in these rules.

(4) As used and defined in the act, "motor vehicle" includes a vehicle that is disabled or abandoned in an airport parking facility.

History: 1989 AACCS.

R 207.122 Validated parking.

Rule 2. A charge for a transaction that is paid by an entity other than the person for whom the parking was provided, such as a hotel, restaurant, or retail store, is subject to the excise tax. The person engaged in the business of providing an airport parking facility may reimburse himself or herself for the tax imposed upon the charge for the transaction paid by another from the person who pays the validated parking.

History: 1989 AACCS.

R 207.123 Rescinded.

History: 1989 AACCS; 2001 AACCS.

R 207.124 Tax determination; discounts.

Rule 4. (1) A cash, trade, or quantity discount shall be deductible in arriving at the charge for the transaction subject to the excise tax. Such a discount shall appear on the invoices, records, and accounts of the person engaged in the business of providing an airport parking facility and shall be substantiated to the satisfaction of the department. Such a discount may be allowed as a deduction on a return filed with the department when there is sufficient evidence in the business records to indicate that such a discount has been a regular policy and has been given to a customer.

(2) A trade or a quantity discount shall be deductible immediately on the invoice before determining the tax.

(3) A cash discount shall not be deducted by the person engaged in the business of providing an airport parking facility until the customer has received the discount and paid for the transaction.

History: 1989 AACCS.

R 207.125 Deduction allowed for full credit or refund arising from cancellation of charge for transaction.

Rule 5. (1) The department shall allow a deduction on the return for a credit or refund issued by a person engaged in the business of providing an airport parking facility to a customer for a cancellation of the charge for the transaction only when the person engaged in the business of providing an airport parking facility gives a credit or refund for the full amount of the charge for the transaction and the reimbursement of the excise tax.

(2) The department shall not allow a deduction for a partial credit or partial refund of the charge for the transaction and reimbursement of the excise tax.

History: 1989 AACCS.

R 207.126 Excise tax as personal obligation; officer and successor liability; registration requirement.

Rule 6. (1) The excise tax, including penalty and interest, if any, is a personal obligation of the person engaged in the business of providing an airport parking facility.

(2) Officer liability and successor liability shall be governed by the provisions of Act No. 122 of the Public Acts of 1941, as amended, being S205.1 et seq. of the Michigan Compiled Laws.

(3) Every person engaged in the business of providing an airport parking facility shall register with the department and give the name and address of each location used as an airport parking facility and any other information the department may require with respect to matters pertinent to the enforcement of the act.

History: 1989 AACS.

R 207.127 Tax returns; remittances.

Rule 7. (1) The excise tax is due and payable on or before the fifteenth day of the month following the month in which the tax accrued. The revenue commissioner may require the filing of returns on other than a monthly basis.

(2) A person engaged in the business of providing an airport parking facility shall make out and sign a tax return for the preceding month on form C-3099 and shall send the return to the department at P.O. Box 12216, Lansing, MI 48901. At the same time, the person engaged in the business of providing an airport parking facility shall mail a remittance for the amount of the tax, which shall be made payable to the "State of Michigan."

(3) All remittances of the excise tax shall be made to the department by any of the following:

- (a) Bank draft.
- (b) Check.
- (c) Cashier's check.
- (d) Money order.
- (e) Certified check.
- (f) Cash.

A remittance other than cash shall not be a final discharge of liability for the tax unless and until it has been paid in cash.

History: 1989 AACS.

R 207.128 Penalty and interest.

Rule 8. The penalty and interest on any unpaid amount of the excise tax shall be imposed pursuant to the provisions of Act No. 122 of the Public Acts of 1941, as amended, being S205.1 et seq. of the Michigan Compiled Laws.

History: 1989 AACS.

R 207.129 Records.

Rule 9. The provisions of Act No. 94 of the Public Acts of 1937, as amended, being S205.91 et seq. of the Michigan Compiled Laws, and the administrative rules promulgated thereunder shall govern the failure to register with the department and the requirements related to the maintenance and production of records.

History: 1989 AACS.

R 207.130 Deduction or exemption authorized by use tax act.

Rule 10. A deduction or an exemption authorized by the use tax act, being Act No. 94 of the Public Acts of 1937, as amended, being S205.91 et seq. of the Michigan Compiled Laws, shall not apply to the act.

History: 1989 AACSL.