Michigan's Tourist Tax System:

Small Lodging Owners Must Pay $10 Million Each Year for Marketing Designed to Benefit Large, Chain Hotels

Michigan law forces small hotels, inns, and lodges to pay an estimated $10 million a year to the state's five largest tourism bureaus — a mandatory assessment they can't refuse, sent to bureaus whose boards they can't control and whose books they can't open, funding marketing that benefits large, chain hotels

Prepared by the Private Property Rights Institute

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ABOUT US

The Private Property Rights Institute (PPRI) is a nonprofit organization committed to defending rights to own and protect private property, from homes to farmlands. Our mission is based on the foundation built by our country's Founding Fathers, who strongly believed that fundamental private property rights are essential to personal freedom and economic prosperity.

Our work includes hosting community events, leading public awareness campaigns, and conducting research to help property owners understand and defend their rights. We also support campaigns to encourage public policies that safeguard property rights for everyone, engaging with lawmakers at local, state, and national levels.

> *“Government is instituted to protect property of every sort; as well that which lies in the various rights of individuals, as that which the term particularly expresses.”*
>
> — James Madison

EXECUTIVE SUMMARY

Michigan's small lodging businesses are forced to pay an estimated $10 million a year for marketing designed to benefit large, chain hotels — a system that does not answer to them and gives them almost nothing back.

Run a small inn, lodge, or family resort in Michigan — anything with ten rooms or more — and the law adds a fee of up to 5 percent to every guest's bill. The money does not go to the state. It goes to a private tourism-marketing bureau that you cannot refuse to join, cannot leave, cannot inspect through public-records laws, and — because votes are counted by room, not by business — cannot outvote.[1,2]

For the big convention hotels that dominate these bureaus' boards, the arrangement can pay for itself. For small operators — roughly 7 in 10 of the businesses forced to pay in districts like Traverse City — it works very differently. This report, built from statutes, IRS filings, audited financial statements, campaign-finance records, and the bureaus' own published materials, documents how. Five findings:**1. Small operators pay roughly $10 million a year for marketing designed to benefit large, chain hotels.** The bureaus' core business is selling conventions — Visit Detroit alone booked 196,111 group room nights in 2024 — and conventions fill big hotels, not 20-room inns. Three independent peer-reviewed studies show why: the marketing is organized around, valued by, and measured against what big hotels need.[11,12,13,14]

- **2. There is no way out.** At least 47 of Michigan's roughly 63 bureaus charge a mandatory room fee of 1 to 5 percent, and total lodging taxes now stack as high as 18 percent in Grand Rapids — among the highest in the Midwest. By law, the bureau's share may be spent on tourism marketing only: not roads, not police, not 911 — even in towns where seven million tourists a year strain all three.[3,4,5]
- **3. Small operators have almost no voice.** Across the five largest bureaus' boards, this research found 25 or more seats held by the lodging industry. Small independents hold only 3-4 of them — and none of the officer positions. When operators do get a vote, it is counted per room: a 585-room resort outvotes a 17-cabin operator 34 to 1.[6,7,8,9,10,1]
- **4. The money piles up at the top.** An estimated 20 to 40 cents of every dollar goes to administration rather than promotion. All five of the largest bureaus pay their chief executive more than Michigan's Governor — the top two earn roughly 2.6 times the Governor's salary — and roughly $63 million that is supposed to go toward marketing sits unspent on six bureaus' balance sheets. Furthermore, the marketing contracts largely flow to out-of-state firms.[15,16,17,18]
- **5. The system defends itself.** The bureaus' trade association runs a political action committee that has given $79,500 to at least 78 campaign committees tied to Michigan legislators, caucuses, and candidates since January 2023 — and five of the six bureau chiefs profiled here appear personally in its donor records. The same association retains a Lansing lobbying firm focused, in its own words, on "secured funding" for its member bureaus. In 45 years, the bureaus have successfully changed the law to <u>raise</u> their fees; but when a small operator's constitutional lawsuit threatened the system, the legislature changed the law to protect it; and not once has the law changed to fix the problems described in this report.[19]

There is a better model, and Michigan already owns it. Pure Michigan — the statewide campaign — gives small destinations reach they could never buy: Sault Ste. Marie credited a single Pure Michigan fall campaign with a 27 percent jump in September revenue. And the state commission that oversees it does what no local bureau must: it meets in public, opens its records, and is required by law to seat small-business owners on its board.[20,21] Michigan's neighbors prove the model scales: Minnesota's openly appropriated state campaign returns $1,002 per household and grants directly to 150-plus local organizations, and Indiana's budget nearly quadrupled once it published campaign-level returns.[82] This report recommends that lawmakers give operators a real vote and a real exit, open the bureaus' books and ad buys, end assessment-funded lobbying and political giving, keep the contracts in Michigan, guarantee seats at the table, cap overhead and idle reserves, and put Michigan's tourism dollars behind the statewide model — with the stable funding it has long been denied.

INTRODUCTION

Tourism is one of Michigan's defining industries. In 2024 the state's visitor economy generated an estimated $54.8 billion in total economic impact, drew 131.2 million visitors, and produced $3.6 billion in state and local tax revenue.[22] A meaningful share of that tax revenue is collected at the front desk. Every night a traveler spends in a Michigan hotel, motel, inn, or bed-and-breakfast, a stack of taxes and assessments is added to the bill — and one layer of that stack flows not to any government, but to a private nonprofit corporation: the local Convention and Visitors Bureau.

Three separate instruments can stack on a Michigan room bill, and because they are routinely conflated — by travelers, by reporters, and others — this report is careful to keep them distinct:

Instrument	Statute	Rate	Who levies it / who pays
State use tax	General state law	6%	Statewide, on all lodging stays of 30 days or less; revenue to the state General Fund.
County lodging excise	PA 263 of 1974	Up to 5% (Kent Co.: 8%)	Levied by only 8 counties (Calhoun, Genesee, Ingham, Kalamazoo, Kent, Muskegon, Saginaw, Washtenaw). Kent County won special voter-approved authority to charge 8% effective Jan. 1, 2025, largely to finance a soccer stadium and amphitheater.
Convention facility tax (CFDF)	PA 106 of 1985	1.5–6% by size and location (city of Detroit: 3% or 6%; elsewhere in the three counties: 1.5% or 5%)	Metro Detroit only — hotels with more than 80 rooms in Wayne, Oakland, and Macomb counties.
CVB marketing assessment	PA 395 of 1980 / PA 59 of 1984	Up to 5%	Set district by district; paid by lodging properties with 10+ rooms; remitted to the local CVB; restricted by statute to tourism marketing only.

Sources: PA 263 of 1974; PA 106 of 1985 (MCL 207.624); PA 395 of 1980 / PA 59 of 1984; Kent County; House Fiscal Agency analysis of HB 5048.[23,24,1,4,25]

Wherever this report refers to "the assessment" or "up to 5%," it means the last of these — the CVB marketing assessment. It is the layer at the center of this report because it is the layer with the least accountability. The state use tax funds a government answerable to voters. The county excise is levied by elected county commissions. The CVB assessment, by contrast, is levied through referenda in which votes are weighted by room count, collected on behalf of private nonprofits exempt from Michigan's Freedom of Information Act and Open Meetings Act, and spent by boards that no assessment payer can be guaranteed a seat on.[1,2]

The result, as the 2025 HVS national lodging-tax report observes, is a system that hotel interests helped design: tourist-oriented facilities and advertising "serve as drivers of room demand" for the hotels in a market.[26] But demand is not driven evenly. The core inequity this report documents is that large, often chain-affiliated hotels enjoy disproportionate governance power, disproportionate marketing benefit, and effectively all of the convention business — while the small operator remits the identical percentage of every booking with far less say and far less return.

Everything in this report is drawn from public sources: the Michigan Compiled Laws; IRS Form 990 filings; audited financial statements filed on the state's PA 59 portal; Michigan Secretary of State campaign-finance disclosures; court opinions; and the bureaus' own websites, board announcements, and sales materials. Endnotes throughout link each claim to its source, and the appendices reproduce the underlying data.

Michigan invented the visitors bureau — as a voluntary institution. On February 19, 1896, at Detroit's Hotel Cadillac, the Chamber of Commerce and the Manufacturers Club formed the Detroit Convention and Businessmen's League — the world's first convention bureau — to go "hustling for conventions." Its funding was dues, paid by businesses that chose to join; its first secretary logged 17,000 miles and 300 convention prospects in year one. For more than eight decades, that voluntary model was the Michigan model. Compulsion arrived only in 1980 and 1984, when the assessment acts converted membership into mandate. The system this report documents is not the Michigan tradition; it is the recent departure from it.[79]

FINDING 1 — Small Operators Must Pay $10 Million a Year for Marketing Designed to Benefit Large, Chain Hotels

The headline number: an estimated $10 million a year from small operators — for little more than passive directory listings, but funding big hotels' convention pipeline. Three independent peer-reviewed studies — in the Journal of Travel Research (2007), the Journal of Destination Marketing & Management (2017), and Annals of Tourism Research (2018) — converge on the same picture: destination marketing is organized around its most powerful hotel stakeholders, its most valued services are the group sales only large properties can absorb, and its defining performance metric is the group room-night — value that flows, by design, to large, chain-affiliated hotels.[12,13,14]

1.1 Who funds the machine: the small-operator share, market by market

PPRI estimated the size of every lodging property in the five profiled districts at the 80-room line (below 80-rooms, properties are classified as small). Small operators hold roughly 21–36 percent of the assessed room base in the Traverse City district, 15–25 percent in Greater Lansing, 12–20 percent in Ann Arbor, 8–15 percent in Kent County, and 9–16 percent of Detroit's assessed base — a weighted 10–18 percent of roughly 64,000 assessed rooms, translating to an estimated **$7–12 million a year, near $10 million at the midpoint**. The share of businesses is far larger than the share of rooms in every market: roughly 70 percent of paying properties in the Traverse City district are small operators, 40–45 percent in Greater Lansing, and 25–35 percent even in the chain-dominated Detroit and Grand Rapids markets. (The full market-by-market census — property counts, room bases, thresholds, and method — appears in Appendix E.)

1.2 Convention sales — the CVBs' core activity — can only benefit big properties

What do CVBs actually do with the money? Overwhelmingly, they sell conventions and group meetings, and they measure themselves accordingly: peer-reviewed research confirms that room-night production — the group room nights a bureau's own sales team books, not the market's overall occupancy — remains the primary CVB performance metric.[14] That metric has a structural consequence. Only large hotels can absorb group room blocks. A 12-room inn cannot host a 400-delegate meeting no matter how well the bureau markets it.

Visit Detroit booked 196,111 group room nights in 2024, and its CEO has publicly identified the binding constraint on Detroit's convention growth as a shortage of *large hotels* near the convention center.[11,38] Small properties have no role in this model; they are not what the money is for.

Experience Grand Rapids tells the same story in its own sales materials. Its 2024 Meeting Sales Brochure leads with the three downtown convention hotels — the Amway Grand Plaza (Hilton's Curio Collection), the JW Marriott, and the downtown Courtyard by Marriott, more than 1,200 rooms connected to the DeVos Place convention center. Small properties are not featured in the convention materials.[39] In Traverse City, when the assessment was raised from 2 to 5 percent, the stated rationale explicitly included enhancing the bureau's group-sales effort to attract larger regional and national conventions and group meetings — business that flows, by physical necessity, to the district's largest resorts.[40]

The peer-reviewed literature behind the headline is unusually consistent. The three studies — in the *Journal of Destination Marketing & Management* (2017), the *Journal of Travel Research* (2007), and *Annals of Tourism Research* (2018) — converge on the same picture — promotion organized around the biggest hotel stakeholders, services valued chiefly by group-capable properties, performance measured in group room-nights — value flowing, by design, to large, chain-affiliated hotels, which depend on the convention business the DMO secures, while small independents fill their rooms through leisure travel and online travel agencies the DMO has nothing to do with. Yet both pay the same assessment percentage.[13,12,14]

The system's defenders note, correctly, that the taxes have not emptied the hotels. "We are having a really great summer," Experience Grand Rapids' senior vice president told Bridge Michigan in 2025, amid the state's highest lodging-tax stack; "all indications are that [Grand Rapids] has remained a popular travel destination."[5] No doubt — and that is the point. The machine works. The conventions come, the big boxes fill, the 18 percent stack rolls on. The question this report asks is not whether the system produces travelers, but for whom.

1.3 Where small operators appear at all, it is passive, not paid

Bureau websites do list small properties — Experience Grand Rapids, for example, lists every property in its online directory at no charge, and Traverse City Tourism's site has a bed-and-breakfast section. But a directory listing is not marketing spend, and where the bureaus' paid materials feature specific properties at all, they feature the convention hotels, not the small independents in the directory.[41,39]

The small operators caught inside this machine have described it in their own words, on the record:

- **David Gersenson (Glen Arbor)**, owner of the Sylvan Inn B&B and Lakeshore Inn near Sleeping Bear Dunes, sued when his bureau voted to raise the assessment from 2 to 5 percent, arguing he could market his own properties more effectively online and that the bureau's destination advertising mostly benefited larger properties' walk-in traffic. Rather than risk a constitutional ruling that could have reverberated across Michigan's 50-plus assessment districts, the bureau simply dropped the assessment against his two properties — an outcome that resolved his bill and preserved everyone else's.[42,43]
- **George Galbraith (Indian River)**, the cabin operator from Finding 2, outvoted 102–35 under room-weighted rules, who argued a $100 Facebook budget outperformed his bureau's entire year of marketing.[32]
- **Vince Rogala (Mackinaw City)**, whose family campground saw its CVB membership fee raised from $500 to more than $10,000 in a single year — a roughly 1,900 percent increase — after which all three local campgrounds were forced out of membership. Rogala noted that nothing requires the bureau to promote campgrounds like his unless doing so benefits its hotel members, and described the fee treatment as "economic warfare" against his family business.[44]

FINDING 2 — Small Operators Are Compelled to Pay Into a System They Don't Control

> **The headline number: 47 mandatory assessment regions with no opt-out.** At least 47 of Michigan's 63 CVBs impose a confirmed mandatory assessment of 1–5% of room charges — the 5% statutory maximum is the most common rate. Where the assessment stacks on other lodging taxes, the totals climb: 18% in Grand Rapids, among the highest in the Midwest, and 11% in typical assessed resort districts, versus 6% in counties with no excise or assessment.[3,4]

2.1 The assessment is mandatory, marketing-restricted, and unavoidable

Under the Community Convention or Tourism Marketing Act (PA 395 of 1980) and its companion PA 59 of 1984, lodging properties with 10 or more rooms located inside an assessment district must remit up to 5 percent of their room charges to the local CVB.[1] There is no opt-out. A property owner who believes — with evidence, as we will see — that the bureau's marketing does nothing for their business must pay anyway, month after month, collected by third-party CPA firms the bureaus engage.

Of Michigan's roughly 63 bureaus, at least 47 have a confirmed assessment between 1 and 5 percent, and the 5 percent statutory maximum is the most common rate — in force in Traverse City, Ludington, Holland, Cadillac, the Keweenaw, and dozens of other districts (the full list appears in Appendix B).[3]

The funds are also legally quarantined. By statute, assessment revenue may be spent on tourism promotion only — not roads, not police, not fire, not emergency medical services — even where tourism demonstrably strains those exact services. Grand Traverse County illustrates the bind: roughly 7 million tourists visit annually, the county Sheriff documents summer spikes in 911 calls, residents have petitioned to share tourism revenue with strained public services — and the district's more than $9 million in annual assessments cannot legally help, because PA 59 forbids it.[5,27]

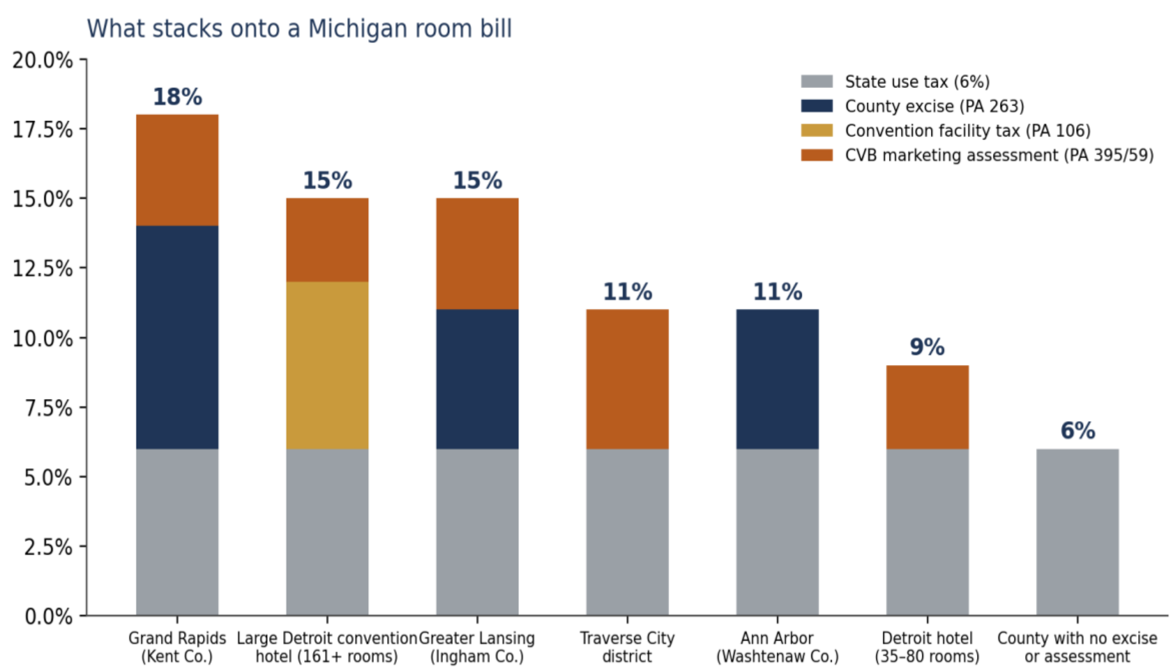

Figure 1. Lodging taxes on a Michigan room bill, by market. Grand Rapids' 18% = 6% state use tax + 8% Kent County excise + 4% CVB assessment. A large Detroit convention hotel (161+ rooms) reaches 15%; a mid-size Detroit hotel (81–160

rooms) pays 12%, as the convention-facility tax steps down from 6% to 3% below 161 rooms; a Detroit hotel of 35–80 rooms pays 9% (6% state + the 3% Visit Detroit assessment — hotels with 80 or fewer rooms are exempt from the convention-facility tax), and Detroit properties under 35 rooms pay only the state 6%. A typical assessed resort district totals 11%, as does Ann Arbor (6% state + 5% county excise, no assessment). Greater Lansing reaches 15% (6% state + 5% Ingham County excise + a 4% marketing assessment). Sources: PA 395/PA 59, PA 263, PA 106, county ordinances, and bureau published rates (Appendices A–B).

The heaviest totals track big-hotel and convention markets: the 18 percent stack exists in Grand Rapids because Kent County's excise — raised from 5 to 8 percent by voters in 2024 — finances a soccer stadium and amphitheater on top of a 4 percent CVB assessment.[4,25] Funding models also differ even among the five largest bureaus: Traverse City Tourism is assessment-funded; Visit Detroit is assessment-funded (3 percent, on properties with 35+ rooms, under its own metro statute); Experience Grand Rapids is dual-funded (the 8 percent county excise plus a 4 percent assessment); Greater Lansing is likewise dual-funded (Ingham County's 5 percent excise plus a 4 percent marketing assessment); and Destination Ann Arbor is funded by Washtenaw County's 5 percent excise with no separate assessment.[28,29,30,31] This distinction matters later: it means the governance patterns documented in Finding 3 cannot be explained away as artifacts of any one funding mechanism.

2.2 Dissent is structurally impossible from small operators

Defenders of the system point out that assessments are approved by referenda. But the referenda are weighted **per room, not per owner**. A 585-room resort casts 585 votes; a 17-cabin operator casts 17. When Indian River cabin-rental owner George Galbraith fought his district's 5 percent assessment — a district collecting roughly $35,000 a year that he argued was spent on little more than website maintenance — he was outvoted 102–35 under the room-weighted rules. He litigated with the Mackinac Center Legal Foundation, memorably calling the arrangement “the tourism mafia,” and told reporters he could spend $100 on Facebook and generate a response many times what the bureau produced all year. The case was dismissed only when he sold the property.[32]

Even after an assessment passes, no democratic accountability attaches to how it is spent. CVBs are private nonprofits: exempt from the Freedom of Information Act, exempt from the Open Meetings Act, and subject to no statutory board-composition requirements whatsoever.[2,1] This is a quasi-governmental levy — mandatory, percentage-based, collected on every guest's bill — administered with the transparency obligations of a private country club. And when the mandatory-advertising scheme drew First Amendment compelled-speech challenges, the Legislature's response in 2018 was not to add accountability but to insulate the system: PA 626 recharacterized CVB assessment and advertising as “government speech,” a doctrine that is far harder to challenge in court.[2]

The contrast with the state's own tourism governance is stark. The Michigan Travel Commission — the state-level body — is subject to FOIA and the Open Meetings Act, and state law requires that at least 4 of its 13 members be owner-operators of small businesses (statutorily defined as businesses with 100 or fewer employees).[21,33] No local CVB in Michigan carries any equivalent requirement. The state knows how to build small-business representation and public transparency into tourism governance. It simply has not required it of the bureaus that collect the money.

Industry leaders point to Michigan agriculture as the model. Traverse City Tourism's president told Bridge Michigan the assessment "was actually modeled after agriculture," where growers collect "a penny per pound" on cherries.[5] He is right about the ancestry — and the comparison is devastating. Under the Agricultural Commodities Marketing Act, the cherry program's committee is appointed by the Governor and confirmed by the Senate; its meetings must be public under the Open Meetings Act; its records are open; the Department of Agriculture reviews its audits; and the program dies every five years unless producers re-approve it in a referendum requiring a dual majority — more than half the producers voting, representing more than half the volume. The lodging version kept the penny-per-pound and stripped out every safeguard: private boards, closed books, closed meetings, no state appointment, no sunset, and a vote counted in rooms instead of people. Even the model's agricultural ancestor protects the small producer with a head-count majority.[80]

FINDING 3 — Large, Chain Hotels Control the Governing Boards of Michigan's Biggest CVBs

> **The headline number: Only 3–4 small business seats out of 25+.** Across the governing bodies of Michigan's five largest bureaus — Visit Detroit, Experience Grand Rapids, Choose Lansing, Traverse City Tourism, and Destination Ann Arbor — this research identified 25 or more lodging-affiliated board positions. Only 3–4 are held by small independent operators — and none of the officer or committee-chair positions.[6,7,8,9,10]

Every operator in an assessment district pays the same percentage of every booking. Within the boards that decide how that money is spent, however, the lodging seats belong overwhelmingly to large, chain-branded, and multi-property operators. The table below walks through the current governing bodies of Michigan's largest bureaus, seat by seat, using each bureau's own announcements, rosters, Form 990s, and other IRS filings.

CVB (roster basis)	Lodging seats in the structure	Large/chain vs. small-independent split
Visit Detroit (Jan. 2026 board election, per the bureau's own announcement)	A dedicated 12-seat Owners Advisory Committee (OAC) of hotel owners within the 47-member board; the OAC Chair holds a guaranteed Executive Committee seat.	Roughly 9–10 of the 12 OAC seats are chain-branded, large, or multi-property operators: the Detroit Marriott at the Renaissance Center — Michigan's largest hotel, whose general manager chairs the OAC — plus Marriott Troy, DoubleTree (Hilton), Embassy Suites (Hilton), Cambria (Choice), the Amerilodge Group's multi-brand portfolio, Bedrock's hospitality arm, Hotel Investment Services' portfolio, and the large full-service Somerset Inn. Exactly 1 of 12 is a small independent operator (Shore Pointe Motor Lodge). The one guaranteed executive seat goes to the largest hotel in the state.
Experience Grand Rapids (2026 roster and the bureau's own governance page)	"Hoteliers comprise the majority of the [25] voting members" — the bureau's own words, echoed on Kent County's official page — plus a standing Hotel Advisory Committee. Kent County government itself holds only 2 seats.	Every identifiable lodging seat on the published roster is chain-branded or multi-property: AHC Hospitality — operator of the Amway Grand (Hilton Curio), JW Marriott, Courtyard, and AC Marriott — holds two seats including Immediate Past Chair; plus the Amway Grand Plaza directly, Holiday Inn Downtown (IHG) chairing the Hotel Advisory Committee, Canopy by Hilton, Residence Inn (Marriott), Country Inn & Suites (Choice), Lodgco Hospitality's portfolio, two N&P Hospitality Group seats, and Hospitality Specialists Inc. Small independent inns or B&Bs identifiable on the roster: zero.
Choose Lansing (2026 officers, per the bureau's own announcement)	3 lodging-affiliated positions on an ~11-member board — but they include the top two officers.	All three lodging positions are large or chain properties: the Chair (Kellogg Hotel & Conference Center, MSU's institutional conference hotel); the Vice-Chair (Residence Inn by Marriott & TownePlace Suites); and a director (Crowne Plaza Lansing West, IHG). Small independent lodging seats identifiable: zero.

CVB (roster basis)	Lodging seats in the structure	Large/chain vs. small-independent split
Traverse City Tourism (most recent Form 990; the bureau publishes no board roster on its website)	Lodging-operator governed under PA 395; 18 board members — 8 confirmed from the lodging sector, 4 from non-lodging businesses, 6 whose affiliations could not be confirmed.	All three officer positions are held by large or chain-affiliated hotel figures: the Chair (a hospitality-management principal developing Tru by Hilton and Fairfield by Marriott properties), the Vice Chair (general manager of the ~600-room Grand Traverse Resort & Spa), and the Secretary/Treasurer (a partner in a multi-property management company that holds two board seats). At least 2–3 seats are held by people affiliated with small or independent lodging — including an 11-room winery inn and a 32-room independent boutique hotel — though none is an officer. The skew is also baked in upstream: the five largest resort properties control roughly 40% of assessed rooms, i.e., ~40% of the one-vote-per-room referendum electorate the governance ultimately answers to.
Destination Ann Arbor (most recent Form 990; the bureau's website does not publish a full roster)	Michigan's ~5th-largest bureau ($9.79M FY25 revenue); funded via Washtenaw County's 5% excise, with no separate assessment. Roughly 20 directors disclosed on the FY2024 Form 990.	One identifiable lodging affiliation among the ~20 disclosed directors — and it is held by a large hotel operator, who also holds an officer seat. The FY2024 Form 990 lists Dan Fine — longtime head of the 200-room Kensington Hotel (Graham Hotel Systems, which also owns the adjacent Holiday Inn Express) — as Vice Chair; he has sat on the board since at least 2016.

Sources: Visit Detroit 2026 board election announcement and board page; Experience Grand Rapids governance page and Kent County board page; Choose Lansing 2026 board announcement; Traverse City Tourism Form 990 filings; Destination Ann Arbor Form 990 filings and 2021 annual report.[6,34,7,30,8,9,10,35,36]

3.1 The small operator's voice, by the numbers

Tally the five bureaus above and the arithmetic is unambiguous: of the **25 or more lodging-affiliated board positions** identified, only **3–4 are held by small independent operators — and none of the officer or committee-chair positions**. The small operators who remit the same 5 percent (or 3 percent) of every booking as the large hotels hold almost no seats, and the largest operators hold the gavels: Lansing's Chair and Vice-Chair, Grand Rapids' Immediate Past Chair and Hotel Advisory Committee chair, Detroit's OAC chairmanship with its guaranteed Executive Committee seat, all three of Traverse City's board offices — and Ann Arbor's Vice Chair.

No bureau examined maintains any seat reserved for bed-and-breakfasts or small inns. Recall the contrast from Finding 2: the state-level Michigan Travel Commission is statutorily required to seat at least four small-business owners among its thirteen members.[21] No local CVB carries any equivalent requirement — and, as the rosters above show, none has volunteered one.

In the assessment-funded districts, the statute makes the skew self-perpetuating. Under the one-vote-per-room referendum rule, the same large properties that fill the lodging seats also dominate the electorate the governance answers to.[1,37]

Across all five of Michigan's largest bureaus, **large lodging interests — and never small independent ones — hold officer positions**.[10,36,35]

Michigan’s construction is not the industry norm. Louisiana’s tourism-district law lets districts form by a two-thirds vote of assessed businesses counted by number, caps any single owner at half of a weighted vote, and opens a dissolution window every year. California weights ballots by assessment dollars — but its districts are created by elected councils through official ballot proceedings with protest rights, and San Francisco’s current district plan seats a short-term-rental host and city officials on the managing board; the League of California Cities’ own guidance warns that weighted voting can let “a small number of stakeholders… account for a large majority of the weighted voice.” Michigan’s version — votes counted in rooms, referenda run by the bureaus themselves, no dissolution right, no public seat — combines the weighting without any of the protections.[81]

FINDING 4 — Top-Heavy Budgets: Overhead, Compensation, Idle Reserves, and Exported Contracts

> **The headline number: CVB chiefs make 2.6× the Governor's salary.** The chief executives of Visit Detroit and Experience Grand Rapids are each paid roughly 2.6 times the Michigan Governor's $159,300 salary — and every one of the five largest CVB chiefs out-earns the Governor — while an estimated 20–40% of CVB revenue statewide funds administration rather than promotion, and roughly $63 million in combined net assets sits idle on the six profiled bureaus' balance sheets.[16,17,18,15]

4.1 Administrative overhead consumes 20–40% of assessment revenue

Across Michigan's roughly 63 CVBs, an estimated 20 to 40 percent of revenue goes to administration and operations rather than promotion — and the burden is worst at both extremes of the size distribution.[15]

- **Small rural bureaus: 35–40% overhead.** As Rural Insights' analysis of the Upper Peninsula documents, a single executive salary plus accounting and CPA-collection fees scale poorly against small budgets.[15]
- **The largest bureau: roughly 26% to payroll.** Visit Detroit's total payroll — salaries, wages, and officer compensation — was approximately $6.1 million against $23.4 million in FY2024 revenue per its Form 990, with the top three executives drawing nearly $900,000 in combined base pay (about $930,000 including benefits).[16]

Every dollar of overhead is a dollar of a legally mandated *marketing* assessment that never buys any marketing. For a 12-room independent inn remitting 5 percent of every booking, roughly one to two of those five points funds administration — a payroll tax, in effect, for an organization the innkeeper cannot vote out.

4.2 Executive pay exceeds the state's highest elected offices

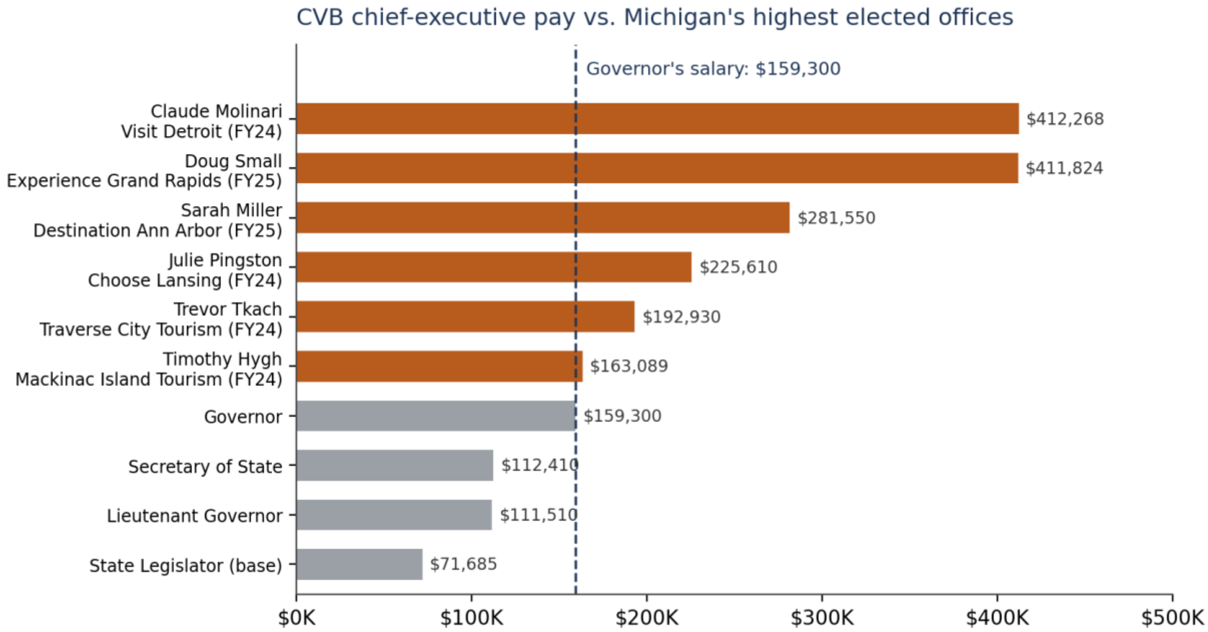

Figure 2. Reported annual compensation of Michigan's six largest CVB chief executives (orange) against senior state officials (gray), most recent available fiscal years. Dashed line: the Governor's $159,300 salary. Sources: IRS Form 990 filings via ProPublica; Ballotpedia; State Officers Compensation Commission.

CVB	Chief executive	Reported pay (FY)	Bureau revenue	Notable comparison
Visit Detroit	Chief executive, Visit Detroit	$412,268 (FY24)	$23.4M	Pay up ~40% in three years (~$295K in 2021 → $412K in 2024); ~2.6× the Governor's salary.
Experience Grand Rapids	Chief executive, Experience Grand Rapids	$411,824 (FY25)	$15.8M	~2.6× the Governor's $159,300 salary.
Destination Ann Arbor	Chief executive, Destination Ann Arbor	$281,550 (FY25)	$9.79M (FY25)	Exceeds every statewide elected official's salary.
Choose Lansing	Chief executive, Choose Lansing	$225,610 (FY24)	$7.29M	Exceeds every statewide elected official's salary; the bureau ran a $115K deficit in FY24.
Traverse City Tourism	Chief executive, Traverse City Tourism	$192,930 (FY24)	$12.6M	Exceeds the Governor's salary.
Mackinac Island Tourism	Chief executive, Mackinac Island Tourism Bureau	$163,089 (FY24)	$556K + $3.29M (two related entities)	Exceeds the Governor's salary; operations split across the Tourism Bureau and a sister CVB entity.

Sources: IRS Form 990 filings (ProPublica Nonprofit Explorer) for each bureau; Ballotpedia and the State Officers Compensation Commission for official salaries.[16,17,10,45,9,46,18,47]

The comparison set: the Governor earns $159,300; the Lieutenant Governor $111,510; the Secretary of State $112,410; a state legislator's base salary is $71,685.[18,47] Every one of the five largest CVB chiefs out-earns the Governor. And this pay is set by boards — the boards documented in Finding 3 — that the smaller operators cannot outvote.

4.3 Idle reserves: Unspent assessment money is accumulating on balance sheets instead of going toward marketing

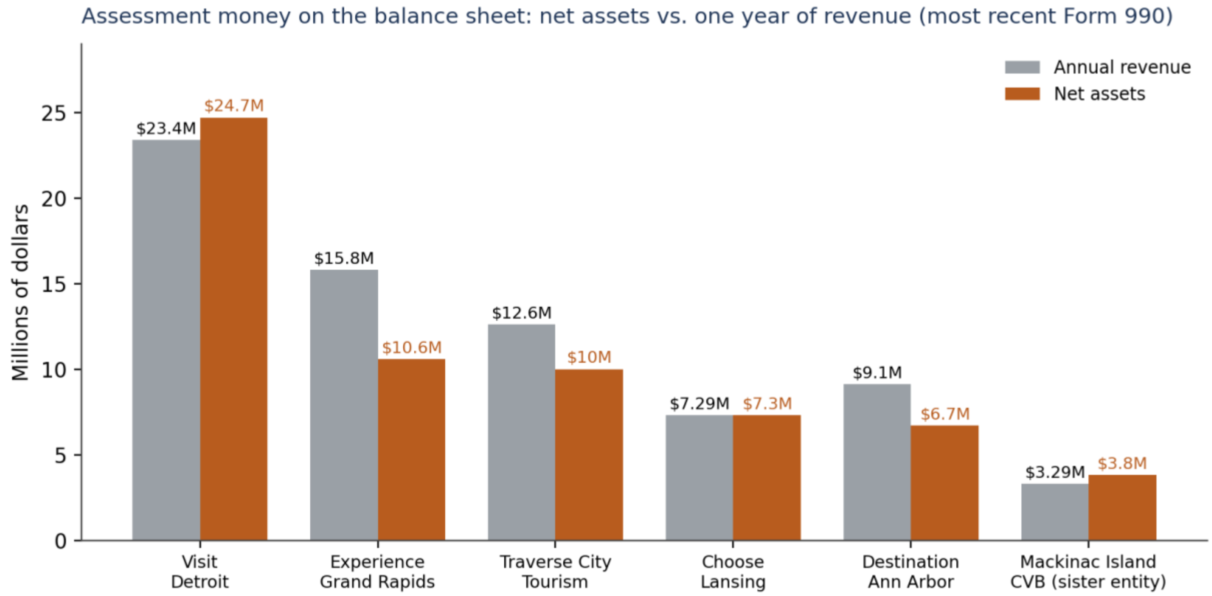

Figure 3. Net assets versus one year of revenue at Michigan's largest bureaus, most recent Form 990 filings (2024–2025 fiscal years; ProPublica Nonprofit Explorer and Experience Grand Rapids' FY2025 Form 990).

CVB (most recent filing)	Revenue	Total assets	Liabilities	Net assets ≈
Visit Detroit	$23.4M	$30.2M	$5.5M	$24.7M (more than 1 year of revenue)
Experience Grand Rapids	$15.8M	$16.7M	$6.1M	$10.6M (~8 months)
Traverse City Tourism	$12.6M	$10.6M	$0.6M	$10.0M (~10 months)
Choose Lansing	$7.29M	$9.15M	$1.9M	$7.3M (~1 year)
Destination Ann Arbor	$9.1M	$7.71M	$0.98M	$6.7M (~9 months)
Mackinac Island CVB (sister entity)	$3.29M	$3.84M	$0.03M	$3.8M (more than 1 year)

Source: IRS Form 990 summaries, ProPublica Nonprofit Explorer.[16,17,9,45,10,46]

Traverse City Tourism is the flagship example: a $6.4 million cash reserve plus a $1.66 million single-year surplus in 2024, accumulated while Grand Traverse residents petition — unsuccessfully, because PA 59 forbids it — for tourism revenue to relieve tourist-strained roads and 911 services.[9,27,48] Visit Detroit posted a $3.4 million FY24 surplus of its own, and Destination Ann Arbor a surplus of roughly $680,000.[16,10]

The argument here is simple. This money was extracted from operators under a statute whose sole justification is that it will be spent promoting tourism. Multi-year accumulation undercuts the system's own rationale: either the assessment is set too high, or the bureaus cannot productively spend what they compel operators to pay. Either way, the small operator's 5 percent keeps flowing in.

Notes: First, "net assets" on a Form 990 include buildings, receivables, and prudent working capital — not all of it is idle cash. Nonprofit best practice is commonly cited at three to six months of operating reserves; several of these bureaus hold roughly nine to twelve months or more. Each bureau's audited financial statements, filed on the MEDC's PA 59 portal, permit an exact months-of-reserve calculation.[3]

Second, the accumulation is not uniform: Visit Detroit's net assets fell sharply in 2022 (from $35.2M in 2021 to $14.7M) before rebuilding through three consecutive surplus years; Choose Lansing's net assets declined slightly in FY24; and Experience Grand Rapids ran a $633K deficit in 2025 (net assets $11.2M → $10.6M), though its reserves remain well above their 2020 level. The accumulation finding rests on multi-year trends at Detroit, Traverse City, Grand Rapids, Ann Arbor, and the Mackinac Island sister entity — not on every bureau in every year.

4.4 The contracts the money does buy are exported out of state

When the assessment dollars finally are spent on marketing, where do they go? Overwhelmingly, to consolidated contracts held by out-of-state vendors. One Kansas City firm — **MMGY Global** — simultaneously holds agency-of-record status for Pure Michigan, the statewide campaign run by the Michigan Economic Development Corporation (won in 2021 and held through the 2025 campaign), and for Visit Detroit (named in November 2022), and it led the brand development for Traverse City Tourism.[49,50,51] The pattern repeats down the stack: Pure Michigan's campaign measurement has run through Longwoods International of Toronto and Strategic Marketing and Research Insights of Indianapolis, and its public-relations account moved to Finn Partners, a national firm.[52,53]

The point is not that these firms do bad work. It is that small Michigan operators underwrite a marketing machine whose contracts Michigan agencies, media buyers, and freelancers will almost never win — bundled budgets awarded to national incumbents, at the state campaign and the marquee bureaus alike.

In fairness: MMGY opened a Detroit office in 2021 and employs Michigan-based staff, and the Pure Michigan account was awarded through a competitive process. This analysis documents the state campaign and the largest bureaus, not all of Michigan's roughly 63 smaller bureaus, where practices vary.[49]

Much of the machinery is not even bespoke. The digital backbone of the marketing small operators are compelled to fund — the websites, the booking-data CRM, the email automation, the paid-media tooling — runs, for at least two of the five bureaus, on the same Tucson, Arizona vendor: Simpleview (now Granicus Destinations), whose platform serves more than 900 destinations worldwide. Experience Grand Rapids has been on it for over a decade; Traverse City Tourism runs its CRM and email marketing through it. The compelled dollars buy, in large part, the same off-the-shelf destination marketing sold to nine hundred other cities — administered from Arizona.[84]

None of this spending passes through competitive bidding. The assessment acts impose no procurement requirement — the sole recurring oversight is an annual audit filed with the state — so contracts flow at the boards' discretion, without the open solicitation, published criteria, or protest rights that bind any public agency spending comparable dollars. And the out-of-state flow cannot be blamed on a thin home market: metro Detroit is one of the nation's historic advertising capitals, Michigan agencies serve global accounts — Airfoil's technology roster has included Microsoft and NVIDIA — and the Pure Michigan campaign itself, the most successful tourism marketing in the state's history, was produced by McCann's Detroit office for more than a decade — until 2021, when the state's account moved to the same Kansas City firm that now serves Visit Detroit and Traverse City. The talent is here. The dollars — the bureaus' and now even the state's — simply leave.[49,83]

FINDING 5 — The System Defends Itself: Industry PAC Money Flows to the Legislators Who Control the Statute

> **The headline number: $79,500 in PAC contributions to incumbent legislators — drawn from a $148,200 war chest the industry has raised, most of it in hard-to-trace in-kind gifts — to keep the system as is.** Since January 2023, the registered PAC of the Michigan Association of Convention and Visitors Bureaus — the trade association of the assessment-funded bureaus themselves — has contributed $79,500 across at least 78 campaign committees associated with incumbent Michigan legislators, caucus committees, and candidates, per Michigan Secretary of State campaign-finance filings.[19] The association also retains the Lansing lobbying firm Michigan Legislative Consultants — and in forty-five years, the statute has been amended to raise its rates when CVBs requested it and to armor CVBs against a small operator's constitutional challenge, but never to address the harms this report documents (see 5.1).[70,71]

5.1 The machinery: documented contributions and retained lobbyists

The Michigan Association of Convention and Visitors Bureaus (MACVB) is the 501(c)(6) trade association whose members are the assessment-funded bureaus themselves. It operates a registered Michigan political action committee. Per Michigan Secretary of State campaign-finance filings, since January 2023 the PAC has contributed **$79,500 across at least 78 committees** associated with incumbent Michigan legislators, caucus committees, and candidates — $15,600 in 2023, $31,000 in 2024, $13,250 in 2025, and $19,650 in 2026 through the April filing — with $26,596 cash on hand as of April 2026.[19]

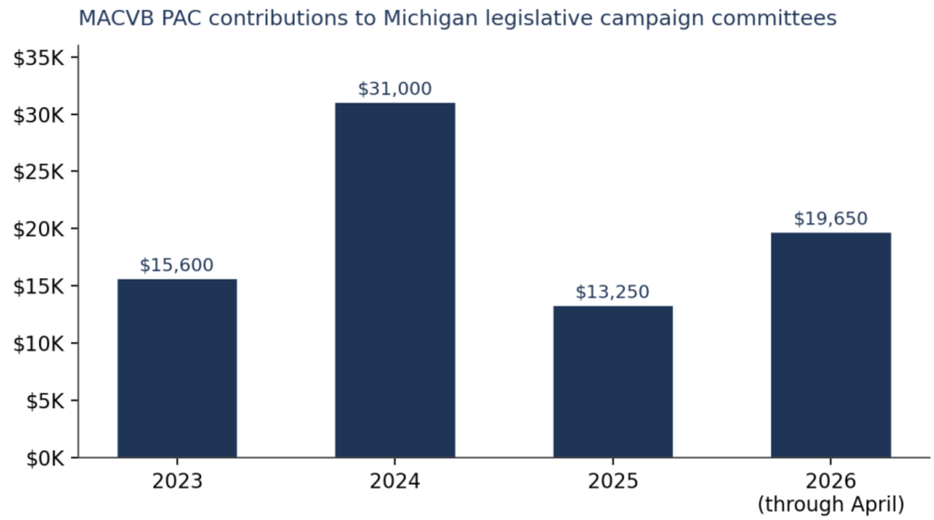

Figure 4. MACVB PAC contributions to committees associated with Michigan legislators, caucuses, and candidates, by year. Source: Michigan Secretary of State campaign-finance filings, Committee ID 509415.

Since January 2023 the association's PAC has raised roughly $148,200 — about $65,440 in cash gifts from individuals employed across at least 15 member bureaus and their media vendors (median gift: $225), and $82,767 in donated goods and services sold at the association's conference auctions to fund the PAC. The in-kind stream deserves particular attention, because it is structurally harder to trace than cash: the filings record, as personal contributions from media-company account executives and producers, donated advertising products in their employers' own publications — half-page magazine ads valued at $6,535, article placements and email campaigns at $2,700 to $2,860 apiece, and $2,800 in trade-publication content entered under the name of an employee of one of the assessed bureaus themselves. Whether the employers bore these costs is not disclosed. Five of the six chief executives profiled in Finding 4 — executives whose salaries are funded entirely by compelled assessments — appear personally in the PAC's contribution records: one as its fourth-largest donor overall, another with a single $5,000 gift. The association's 2025 president is herself the chief executive of one of the five bureaus.[19,54] (The Mackinac Island Tourism Bureau separately maintains its own registered federal PAC.)[55]

This November, Michigan voters will decide a ballot proposal — placed by Michiganders for Money Out of Politics — that would bar political contributions by regulated monopoly utilities, large state contractors, and their top executives, on a simple principle: entities sustained by captive payments should not convert them into political influence. The proposal does not reach tourism bureaus. But the principle it asks voters to ratify describes, exactly, the machinery this Finding documents: executives paid by unavoidable assessments, funding the campaigns of the legislators who control the assessment statute.[78]

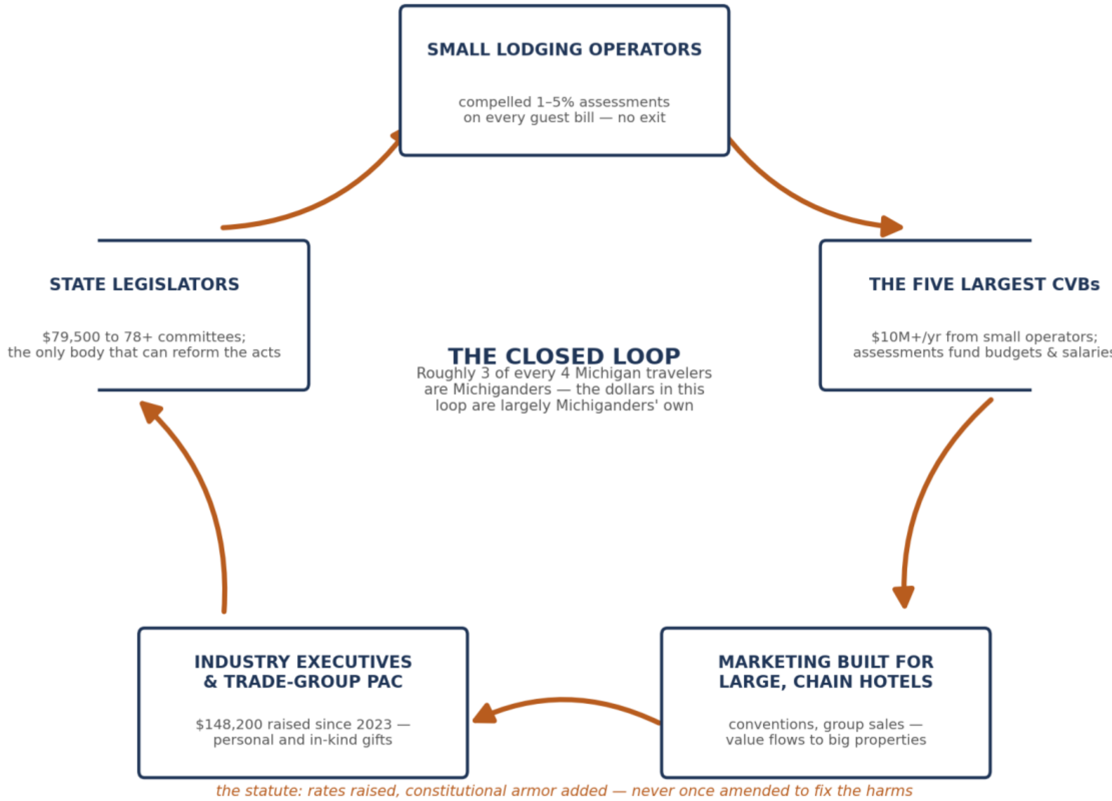

Figure 5. The closed loop: documented relationships from compelled assessment to frozen statute. Note: contributions to the PAC are personal and in-kind gifts from industry individuals. Traveler mix per state-reported data.[19,86]

Contributions are half the machinery. MACVB also actively advocates, in its own words, "through the grassroots advocacy from the members themselves as well as through its lobbying firm, Michigan Legislative Consultants," with a stated focus on "secured funding for its DMO members"[70,71] And when the statute itself was challenged by a small cabin operator, the legislature responded by protecting it. In December 2017, while the Indian River cabin operator's First Amendment lawsuit from Finding 2 was pending, Senate Bills 703–707 — sponsored by Sen. Wayne Schmidt, the senator for the Traverse City region where the revolt arose — were introduced to write new findings directly into the assessment acts, including that their coordinated marketing "does not impinge on an individual's First Amendment rights." They were enacted in the 2018 lame-duck session and took effect March 29, 2019.[1,2]

In fact, the forty-five-year amendment record runs one way: When Visit Detroit wanted its assessment raised from 2 to 3 percent, the House Fiscal Agency's official analysis records that "a representative of Visit Detroit testified in support of the bill," which then passed the Senate by discharge — without a committee hearing — and was signed weeks later; Kent County's increase moved through the same legislature a year earlier.[75,76,77] The association's published legislative priorities today are revenue-side — Pure Michigan appropriations; opposition to House Bills 5138–5140, the 2025 proposal for a new voter-approved local lodging tax, precisely because its proceeds would flow to community services rather than tourism promotion; and support for the statewide short-term-rental registry framework now pending as House Bill 6026 — and relief for the small operators who fund the system appears nowhere on them.[71,72,73,74,85] In four and a half decades, the assessment statutes have been amended to raise rates, extend districts, and repel a constitutional challenge — and never once to address the harms this report documents.

5.2 Why it matters for this report's thesis

The recipients of these contributions sit in the only body that can reform PA 395 and PA 59. Small operators seeking any of the changes this report documents the need for — board representation, transparency, assessment relief, infrastructure sharing — must petition the same legislators whose campaign committees receive tourism-industry PAC money. When Grand Traverse residents pressed for reform, one state lawmaker described changing the law as "a big lift" politically.[27] This finding supplies a documented reason why.

It also completes the report's arc. Small operators are shortchanged by the marketing they fund (Finding 1), compelled to pay in with no exit (Finding 2), denied control (Finding 3), and watch the money accumulate or leave the state (Finding 4) — while the industry association their bureaus sustain maintains a contribution pipeline and a retained lobbying operation aimed at the legislature that controls the statute — a statute that, in forty-five years, has been amended to raise its rates and to armor itself against a constitutional challenge, but not to address the harms to small operators this report documents (Finding 5).

CONCLUSION — The Pure Michigan Alternative

If the CVB model is structurally rigged against small operators, how should it be changed? Michigan already owns the answer: the **Pure Michigan** statewide tourism campaign, run by Travel Michigan within the Michigan Economic Development Corporation. Redirecting a share of Michigan's tourism-promotion funding from 63 fragmented, large-hotel-governed bureaus toward the centralized statewide model would be structurally fairer to small operators on four documented grounds.

- **Brand neutrality.** Pure Michigan's creative features Michigan's landscapes and experiences — not large hotel brands — and the michigan.org directory lists B&Bs, cottages, independent inns, and campgrounds alongside major chains. Small properties benefit from statewide Michigan advertising on an equal footing with large hotels.[56]
- **Statewide reach no small destination could buy.** A statewide campaign purchases national cable and major streaming platforms at a cost-per-impression no individual bureau can match. The Sault Ste. Marie CVB attributed a **27 percent September hotel-revenue increase** to the Pure Michigan fall 2019 campaign, and its director credited the campaign with raising the destination's profile to levels not seen in his seventeen years at the bureau.[20]
- **The documented "halo effect."** Longwoods International research found that Pure Michigan advertising improves perceptions of Michigan not just as a destination but as a place to live, work, start a business, attend college, and retire — a broader economic-development dividend unavailable from fragmented local campaigns.[57]
- **Statutory accountability no local CVB has.** The 13-member Michigan Travel Commission must by law include at least four owner-operators of small businesses (statutorily defined as 100 or fewer employees), meets publicly under the Open Meetings Act, and keeps FOIA-subject records.[21,33]

This new model can help fund Pure Michigan consistently

Political volatility has plagued the campaign. Pure Michigan's state appropriation has swung wildly — roughly $36 million in FY2019, vetoed to zero in FY2020, rebuilt to $30 million, cut back to $15 million, restored to $30 million, then cut 46.6 percent to $16 million in the FY2026 budget.[58,59,60,61,62] Since advertising campaigns should be consistent and strategic, these wild swings in funding have no doubt reduced the campaign's effectiveness and harmed the state's tourism sector. CVB assessment funding, by contrast, is insulated from annual appropriations fights. Any redirection must therefore pair the statewide model with the stable, long-term funding source the industry itself has demanded — for example, a dedicated statutory share of lodging-tax revenue rather than a General Fund line item.[63]

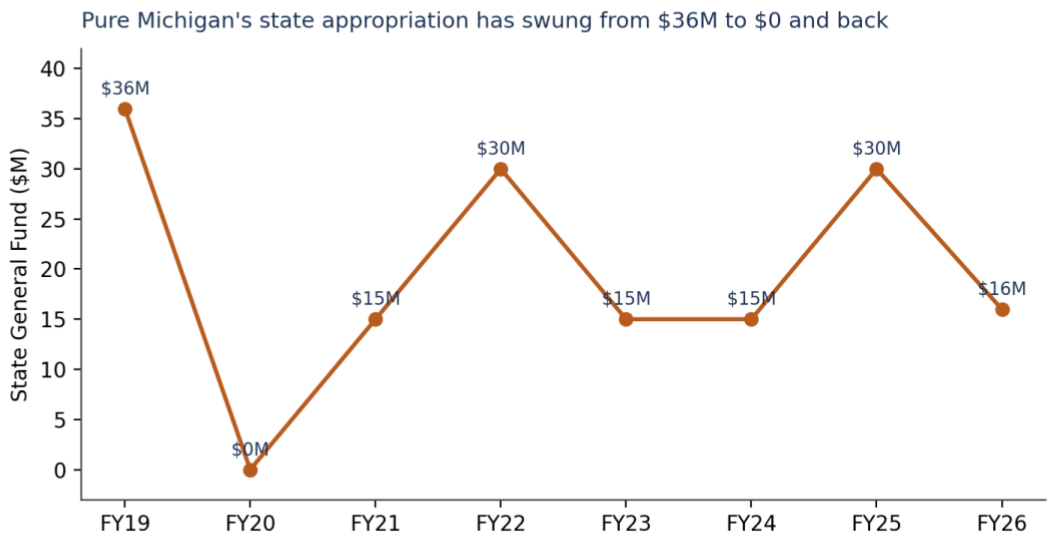

Figure 6. Pure Michigan state General Fund appropriations, FY2019–FY2026 (see Appendix C for the full series with gross program totals and sources).

Michigan's neighbors show what stable, public stewardship looks like. Minnesota funds Explore Minnesota by open legislative appropriation, publishes its performance metrics — $24.2 billion in economic impact, 180,000 jobs, $1,002 in tax revenue returned per household — and runs grant and co-op programs that small tourism businesses tap directly — more than 150 local organizations in a single round, no match required. Wisconsin's cabinet-level Department of Tourism does the same; Indiana rebuilt its state tourism arm in 2019 and, after publishing campaign-level returns, saw its budget nearly quadruple — while letting any local business plug into the state brand. These states tax lodging too — but through elected bodies, in public processes, alongside state campaigns that answer to legislatures rather than to the industries they fund. What none of them pairs is Michigan's combination: a flagship state campaign left to swing from veto to restoration, atop a private local layer that is compelled, closed, and room-weighted.[82]

Recommendations

The recommendations that follow share one premise: Michigan's tourism economy grows fastest when every operator — from a 700-room convention headquarters to a 17-cabin resort — has a reason to invest in it. Reforming the assessment system is not an attack on destination marketing; it is how destination marketing earns back the trust of the businesses that fund it. Done right, these changes would grow the industry, restore public transparency to the compelled and public tourism dollars this report documents, and give Michigan's small lodging businesses what every other compelled funder in this state already has: a real vote, a real voice, and an open book.

Grounded in the findings above, PPRI recommends that Michigan lawmakers:

1. **Reform assessment consent.** Replace or supplement one-vote-per-room referenda with per-owner voting (or a hybrid requiring majorities of both rooms and owners), and require periodic reauthorization votes so no operator is bound in perpetuity by a decades-old, room-weighted tally.

2. **Extend transparency to assessment-funded bureaus.** Any private entity funded by a mandatory levy should meet FOIA- and Open Meetings Act-equivalent obligations, publish its full board roster and affiliations, and disclose spending by category — including an itemized annual report of marketing expenditures (the ad buys, the placements, the vendors) and what share directly benefits small versus large properties.
3. **Guarantee small-operator representation.** Mirror the Michigan Travel Commission's statutory small-business requirement at the local level: a minimum share of board seats, including officer eligibility, reserved for independent operators below a room-count threshold.
4. **Cap overhead and idle reserves.** Require that a defined minimum share of assessment revenue be spent on direct promotion; cap operating reserves at recognized nonprofit norms (three to six months), with excess balances rebated to assessment payers or, if the Legislature acts, shared with tourist-strained local services.
5. **End the political spending.** Apply the principle Michigan voters are weighing for utilities and state contractors: as a condition of the statutory power to levy compelled assessments, bar assessment-funded organizations, their trade associations, and their senior executives from political contributions, and bar assessment revenue — directly or through association dues — from paying for lobbying or the administration of political committees.
6. **Put the contracts out to bid — in Michigan first.** Require competitive, published procurement for marketing contracts above a reasonable threshold, with a preference for Michigan-based firms unless no qualified in-state vendor bids — Michigan produced its own flagship campaign in-state for more than a decade before the account left in 2021.
7. **Shift the center of gravity to the statewide model — with stable funding.** Redirect a share of what is now collected for local bureaus into the Pure Michigan program under the Travel Commission's small-business-inclusive, publicly accountable governance, funded through a dedicated statutory mechanism rather than annual appropriations.

Michigan's small hotels, inns, lodges, and campgrounds are not asking to be subsidized. They are asking to stop subsidizing a system built for their largest competitors. The reforms above would not end destination marketing in Michigan; they would make the people who pay for it partners in it — which is what a mandatory levy, in a state that takes property rights seriously, must always come with.

APPENDIX A — Lodging Taxes by County, All 83 Michigan Counties

Every Michigan county charges the 6% state use tax on lodging. On top of it sit three unevenly applied local layers — and the pattern is the point: the extra taxes cluster where large hotels and convention business are. The CFDF convention-facility tax (PA 106) applies only to convention hotels with more than 80 rooms in Wayne, Oakland, and Macomb counties (1.5–6%). The county excise (PA 263) is levied by only eight counties, capped at 5% except Kent County's voter-approved 8%. The CVB marketing assessment (PA 395/PA 59) is set per marketing district, not per county, at up to 5%, and applies only to lodging with 10 or more rooms. "n/d" indicates a bureau exists but no assessment rate could be documented in a primary source; "6% +?" totals reflect that uncertainty.[23,24,1,25,3]

County	State	CFDF (PA 106)	Excise (PA 263)	CVB assessment (PA 395/59)	Total	Notes
Alcona	6%	None	None	None found	6%	No organized CVB assessment found.
Alger	6%	None	None	n/d (Munising area chamber)	6% +?	Chamber-run tourism; no PA 395/59 assessment documented.
Allegan	6%	None	None	n/d (Saugatuck/Holland area)	6% +?	Saugatuck/Douglas & Holland tourism activity, but no documented county assessment.
Alpena	6%	None	None	n/d (Alpena Area CVB)	6% +?	CVB exists (Thunder Bay region); rate not published.
Antrim	6%	None	None	5% (Traverse City Tourism)	11%	Inside Traverse City Tourism's assessment district (5%, confirmed).
Arenac	6%	None	None	None found	6%	No organized CVB assessment found.
Baraga	6%	None	None	n/d (Baraga County CVB)	6% +?	CVB exists; rate not published.
Barry	6%	None	None	None found	6%	No organized CVB assessment found.
Bay	6%	None	None	n/d (Great Lakes Bay Regional CVB)	6% +?	Regional CVB (Bay/Midland/Saginaw); Bay-specific rate not published.
Benzie	6%	None	None	5% (Traverse City Tourism)	11%	Voted to join Traverse City Tourism in 2020, raising its assessment 2%->5%.
Berrien	6%	None	None	n/d (Visit SW Michigan)	6% +?	Regional CVB (St. Joseph/Benton Harbor); rate not published.
Branch	6%	None	None	n/d (Coldwater Country CVB)	6% +?	CVB exists; rate not published.
Calhoun	6%	None	5%	Funded via county excise (Battle Creek CVB)	11%	PA 263 excise funds the CVB; no separate PA 395 assessment on top.
Cass	6%	None	None	None found	6%	No organized CVB assessment found.
Charlevoix	6%	None	None	n/d (Visit Charlevoix)	6% +?	CVB exists; rate not published.
Cheboygan	6%	None	None	n/d (Cheboygan Area CVB)	6% +?	CVB exists; rate not published.
Chippewa	6%	None	None	n/d (Sault Ste. Marie CVB)	6% +?	CVB exists; rate not published.
Clare	6%	None	None	n/d (Clare County CVB)	6% +?	CVB exists; rate not published.
Clinton	6%	None	None	None found	6%	No organized CVB assessment found.
Crawford	6%	None	None	None found	6%	Grayling area; no documented county assessment.
Delta	6%	None	None	5% (Visit Escanaba)	11%	PA 395 assessment, Escanaba area (Visit Escanaba, 5% confirmed on About page).
Dickinson	6%	None	None	n/d (Dickinson Area tourism)	6% +?	Iron Mountain area; rate not published.
Eaton	6%	None	None	None found	6%	Part of Greater Lansing market but no county assessment found.
Emmet	6%	None	None	~5% reported (Petoskey Area VB)	~11%	Petoskey Area Visitors Bureau; rate commonly cited as 5% but not confirmed in a primary source.
Genesee	6%	None	Up to 5%	Funded via county excise (Flint & Genesee CVB)	~11%	On the PA 263 levying-county list; excise funds the CVB.
Gladwin	6%	None	None	None found	6%	No organized CVB assessment found.
Gogebic	6%	None	None	None found	6%	Chambers only; no organized CVB assessment found.

County	State	CFDF (PA 106)	Excise (PA 263)	CVB assessment (PA 395/59)	Total	Notes
Grand Traverse	6%	None	None	5% (Traverse City Tourism)	11%	Traverse City Tourism raised its assessment from 2% to 5%.
Gratiot	6%	None	None	None found	6%	No organized CVB assessment found.
Hillsdale	6%	None	None	None found	6%	No organized CVB assessment found.
Houghton	6%	None	None	5% (Visit Keweenaw)	11%	Visit Keweenaw 5% assessment (confirmed, About page); serves Houghton/Keweenaw.
Huron	6%	None	None	n/d (Thumb Area Tourism)	6% +?	Regional Thumb tourism; no documented county assessment.
Ingham	6%	None	5%	4% (Greater Lansing CVB, via county excise + PA 395 assessment)	15%	PA 263 excise plus a 4% PA 395 marketing assessment (House Fiscal Agency, 2024; the bureau describes its budget as primarily assessment-funded).
Ionia	6%	None	None	n/d (Discover Ionia)	6% +?	Chamber/CVB exists; rate not published.
Iosco	6%	None	None	None found	6%	Tawas/Oscoda area; no documented county assessment.
Iron	6%	None	None	n/d (Iron County Lodging Assoc.)	6% +?	Lodging association; rate not published.
Isabella	6%	None	None	None found	6%	Mt. Pleasant area; no documented county assessment found.
Jackson	6%	None	None	n/d (Experience Jackson)	6% +?	CVB exists; rate not published.
Kalamazoo	6%	None	5%	Funded via county excise (Discover Kalamazoo)	11%	PA 263 accommodation ordinance; funds the CVB.
Kalkaska	6%	None	None	None found	6%	No organized CVB assessment found.
Kent	6%	None	8%	4% (Experience Grand Rapids)	18%	Excise raised 5%->8% eff. Jan 2025 (soccer stadium/amphitheater) PLUS a separate CVB assessment. Among the highest total lodging taxes in the Midwest.
Keweenaw	6%	None	None	5% (Visit Keweenaw)	11%	Visit Keweenaw 5% assessment (confirmed, About page).
Lake	6%	None	None	None found	6%	No organized CVB assessment found.
Lapeer	6%	None	None	None found	6%	No organized CVB assessment found.
Leelanau	6%	None	None	5% (Traverse City Tourism district)	11%	Inside Traverse City Tourism's district (5%); note some properties (e.g. The Homestead) may fall in a separate district.
Lenawee	6%	None	None	5% (Visit Lenawee)	11%	Visit Lenawee 5% assessment on 10+ room lodging (confirmed, About page).
Livingston	6%	None	None	n/d (Explore Brighton/Howell)	6% +?	CVB exists; rate not published.
Luce	6%	None	None	None found	6%	Newberry area; no organized CVB found.
Mackinac	6%	None	None	4% (Mackinac Island Tourism Bureau)	10%	Mackinac Island published assessment is 4% (phone audit confirmation determined actual assessment is 3%).
Macomb	6%	Large hotels (>80 rms): 1.5-6%	None	3% (Visit Detroit)	~9-15% (large hotels)	CFDF applies to convention hotels >80 rooms. Visit Detroit 3% assessment on hotels with 35+ rooms (raised 2%->3% eff. Jul 1 2025, confirmed).
Manistee	6%	None	None	n/d (Manistee County Tourism)	6% +?	DMO under PA 59; rate not published.
Marquette	6%	None	None	n/d (Travel Marquette)	6% +?	CVB exists; rate not published.
Mason	6%	None	None	5% (Ludington Area CVB)	11%	PA 395 assessment, Ludington area (5% confirmed; raised 2%->5% in 2011).
Mecosta	6%	None	None	5% (Mecosta County / Big Rapids VB)	11%	PA 59 assessment, 5% (confirmed; 6 properties in district).
Menominee	6%	None	None	None found	6%	No organized CVB assessment found.
Midland	6%	None	None	n/d (Great Lakes Bay Regional CVB)	6% +?	Regional CVB; Midland-specific rate not published.

County	State	CFDF (PA 106)	Excise (PA 263)	CVB assessment (PA 395/59)	Total	Notes
Missaukee	6%	None	None	None found	6%	Lake City area; no organized CVB found.
Monroe	6%	None	None	n/d (Monroe County C&T Bureau)	6% +?	CVB exists; rate not published.
Montcalm	6%	None	None	n/d (Montcalm County Tourism)	6% +?	Visitor bureau exists; rate not published.
Montmorency	6%	None	None	None found	6%	No organized CVB assessment found.
Muskegon	6%	None	Up to 5%	Funded via county excise (Muskegon County CVB)	~11%	On the PA 263 levying-county list; excise funds the CVB.
Newaygo	6%	None	None	n/d (Newaygo County CVB)	6% +?	CVB exists; rate not published.
Oakland	6%	Large hotels (>80 rms): 1.5-6%	None	3% (Visit Detroit)	~9-15% (large hotels)	CFDF applies to convention hotels >80 rooms. Visit Detroit 3% assessment on hotels with 35+ rooms (raised 2%->3% eff. Jul 1 2025, confirmed).
Oceana	6%	None	None	None found	6%	Silver Lake/Pentwater area; no documented county assessment.
Ogemaw	6%	None	None	None found	6%	West Branch area; no organized CVB found.
Ontonagon	6%	None	None	n/d (Porcupine Mtns / Ontonagon CVB)	6% +?	CVB exists; rate not published.
Osceola	6%	None	None	None found	6%	No organized CVB assessment found.
Oscoda	6%	None	None	None found	6%	Mio area; no organized CVB found.
Otsego	6%	None	None	n/d (Gaylord Area CVB)	6% +?	CVB exists; rate not published.
Ottawa	6%	None	None	2% (Grand Haven district); Holland area n/d	~8% (Grand Haven area)	Grand Haven Area CVB levies 2% (confirmed, About page); Holland-area district rate not documented.
Presque Isle	6%	None	None	None found	6%	Rogers City area; no organized CVB found.
Roscommon	6%	None	None	None found	6%	Houghton Lake area; no documented county assessment.
Saginaw	6%	None	Up to 5%	Funded via county excise (incl. Frankenmuth)	~11%	On the PA 263 levying-county list; excise funds tourism marketing (Frankenmuth is a major draw).
Sanilac	6%	None	None	n/d (Thumb Area Tourism)	6% +?	Regional Thumb tourism; no documented county assessment.
Schoolcraft	6%	None	None	n/d (Discover Manistique)	6% +?	Tourism & commerce group; rate not published.
Shiawassee	6%	None	None	n/d (Shiawassee County CVB)	6% +?	CVB exists; rate not published.
St. Clair	6%	None	None	None found	6%	Blue Water area; no documented county assessment.
St. Joseph	6%	None	None	n/d (SW Michigan Tourist Council)	6% +?	Shoreline hotel/motel assessment funding; rate not published.
Tuscola	6%	None	None	n/d (Thumb Area Tourism)	6% +?	Regional Thumb tourism; no documented county assessment.
Van Buren	6%	None	None	n/d (South Haven/Van Buren CVB)	6% +?	CVB exists (South Haven); rate not published.
Washtenaw	6%	None	5%	Funded via county excise (Destination Ann Arbor)	11%	PA 263 accommodation excise; funds the CVB.
Wayne	6%	Large hotels (>80 rms): 1.5-6% (Detroit 3%/6%)	None	3% (Visit Detroit)	~9-15% (large hotels)	CFDF's qualified-unit rates (3%/6%) apply to Detroit convention hotels; Visit Detroit 3% assessment on hotels with 35+ rooms (raised 2%->3% eff. Jul 1 2025, confirmed).
Wexford	6%	None	None	5% (Cadillac Area VB)	11%	PA 395 assessment, Cadillac area.

Compiled from the statutes and sources in the endnotes, the MEDC PA 59 Reports portal, county treasurer pages, and each bureau's published materials. Where a bureau's published rate and its most recent audited filing differ, both are shown in Appendix B.

APPENDIX B — Confirmed CVB Assessment Rates

Assessment rates by bureau, drawn from each bureau's most recent audited financial statements filed on the MEDC's PA 59 Reports portal and, where noted, the bureau's own published materials. “n/p” indicates a bureau whose rate is not published in either source. At least 47 bureaus have a confirmed assessment of 1–5%; the remainder are unconfirmed or rely solely on the PA 263 county excise.[3]

Bureau	Rate	Bureau	Rate
Alpena Area CVB	5%	Baraga County CVB	4%
Bays de Noc CVB (Visit Escanaba)	5%	Birch Run Area CVB	2%
Blue Water Area CVB	5%	Cadillac Area Visitors Bureau	5%
Charlevoix Area CVB	5%	Cheboygan Area CVB	5%
Clare County CVB	n/p	Coldwater County CVB	5%
Discover Kalamazoo	4%	Drummond Island Tourism Association	5%
Experience Grand Rapids	4%	Frankenmuth CVB	n/p
Gaylord Area Convention and Tourism Bureau	5%	Grand Haven/Spring Lake Area Visitors Bureau	2%
Grayling Area Visitors Council	2%	Great Lakes Bay Regional CVB	n/p
Holland Area CVB	5%	Houghton Lake Area Tourism and Convention Bureau	2%
Indian River Area Tourist Bureau	n/p	Iron County Lodging Association	4%
Jackson County Visitors Bureau	5%	Livingston County CVB (Explore Brighton Howell)	n/p
Ludington Area CVB	5%	Mackinac Island Tourism Bureau	4% published (phone audit confirmation: 3%)
Mackinaw Area Visitors Bureau	2%	Manistee County Convention and Visitors Bureau	5%
Manistique Lakes Area Tourism Bureau	2%	Manistique Tourism Council	1% (UPTRA share; local rate not in audit)
Mecosta County CVB	5%	Midland County Convention & Visitors Bureau	n/p
Monroe County Convention and Tourism Bureau	n/p	Mount Pleasant Area Convention and Visitors Bureau	n/p
Munising Visitors Bureau	5%	New Buffalo CVB	5%
Newberry Area Tourism Association	3%	Oscoda Area CVB	5%
Paradise Area Tourism Council	2%	Petoskey Area Visitors Bureau	n/p
Porcupine Mountains Ontonagon Area CVB	4%	Saugatuck/Douglas Area CVB	5%
Sault Ste. Marie CVB	5%	Shiawassee County CVB	2%
Silver Lake Sand Dunes – Hart Visitor's Bureau	5%	Sleeping Bear Dunes Visitors Bureau	5%
South Haven/Van Buren County CVB	5%	Southwestern Michigan Tourist Council	5%
St. Ignace Visitors Bureau	5%	Tourism Assoc. of the Dickinson County Area	2% + 1% UPTRA
Travel Marquette (Marquette County CVB)	5%	Traverse City Tourism (Traverse City Area CVB)	5%
Upper Peninsula Travel and Recreational Association	1%	Visit Detroit	3% (raised from 2% eff. July 1, 2025)

Bureau	Rate	Bureau	Rate
Visit Keweenaw	5%	Visit Lenawee	5%
West Branch Visitors Bureau	n/p	Western Upper Peninsula CVB	5%

Excise-funded bureaus (no PA 395/59 assessment) are funded through their county's PA 263 lodging excise: Battle Creek/Calhoun County, Explore Flint & Genesee, Discover Kalamazoo, Visit Muskegon, Go Great Lakes Bay (Saginaw portion), and Destination Ann Arbor / Destination Ypsilanti. Greater Lansing (Choose Lansing) is dual-funded: it receives the largest share of the Ingham County excise and also levies a 4% marketing assessment (House Fiscal Agency, 2024; the bureau describes its budget as primarily assessment-funded). Experience Grand Rapids is dual-funded (Kent County excise plus a 4% assessment).[25,30]

APPENDIX C — Pure Michigan Appropriations, FY2019–FY2026

Pure Michigan runs on the state fiscal year (October 1–September 30). Reporting on the program routinely mixes two different figures: the **State General Fund appropriation** — what Michigan itself chose to spend — and the **gross program budget**, which adds one-time federal, local, and private match dollars. The widely quoted "$40 million record" was a gross figure; the state's own commitment that year was $15 million.[60]

Fiscal year	State General Fund	Gross program budget	What happened
FY2019	~$36M	~$36M	Last fully funded year of the Snyder-era budgets.
FY2020	$0	$0	Entire campaign line-item vetoed (Oct. 2019) amid the roads-funding standoff; tourism officials called the loss "devastating."
FY2021	~$15M	~$15M	Scaled-down regional winter reboot restored through a supplemental.
FY2022	$30M	$30M	Full reboot as pandemic-recovery money flowed (reported as a state appropriation; not independently confirmed against the HFA line item).
FY2023	$15M	$40M	The "$40M record" = $15M General Fund + $15M one-time federal ARPA + $5M local + $5M private match (HFA).
FY2024	$15M	$25M	State share held flat; the drop was the expiring federal ARPA money. Lawmakers asked the Governor to backstop the lost share; the state did not.
FY2025	$30M	$30M	State share doubled — but MEDC reportedly spent only ~$16.7M, fueling criticism.
FY2026	$16M	~$17M	Enacted budget cut the program 46.6% ($16M General Fund plus up to $1M private match); industry asks of $40–50M failed.

Sources: Michigan House Fiscal Agency FY2023-24 LEO Conference Report (primary source for FY2023–24 composition); contemporaneous reporting by Skift, The Travel Vertical, Michigan Public, Crain's Detroit Business, Crain's Grand Rapids, and Michigan Capitol Confidential; Governor's FY26 budget announcement. FY2019–FY2022 and FY2025–FY2026 figures rest on contemporaneous reporting; the HFA's year-by-year LEO line-item summaries are the definitive source for a fully certified series.[60,58,59,64,65,66,67,68,69,61,62]

APPENDIX D — MACVB PAC: Summary of Filings, January 2023 – April 2026

Compiled from itemized schedules filed by the Michigan Association of Convention and Visitors Bureaus PAC (Committee ID 509415) with the Michigan Department of State, Bureau of Elections.[19]

Measure	Figure
Contributions to committees associated with legislators, caucuses, and candidates (Jan. 2023 – Apr. 2026)	$79,500 across at least 78 committees ($15,600 in 2023; $31,000 in 2024; $13,250 in 2025; $19,650 in 2026 to date)
Cash on hand (April 2026 filing)	$26,596
Itemized receipts by year (cash / in-kind)	2023: $33,705 / $51,699 · 2024: $23,560 / $31,068 · 2025: $8,175 / — · 2026 (through Apr.): — / —
Itemized contributions received since Jan. 2023	178 contributions (70 named donors plus 19 unitemized cash gifts), ~$148,200 total
Direct cash gifts from individuals (CVB executives, staff, and related businesses)	~$65,440; median gift $225
In-kind stream (goods/services donated for the MACVB silent auction benefiting the PAC)	$82,767 in reported fair market value
Largest single donor	A Midwest Living magazine account executive, ~$28,200, largely donated advertising placements
Other notable media donors	MLive Media Group employees (~$14,800); Ohio Magazine; other publishers
Member-bureau donor footprint	Executives and staff of at least 15 member bureaus, incl. Charlevoix ($12,200 across 16 gifts), Frankenmuth, Petoskey, Holland, Cadillac, Kalamazoo, Marquette, Sault Ste. Marie, Destination Ann Arbor
CVB chief executives appearing individually in contribution records	Chief executive, Traverse City Tourism: $10,870 direct cash across four gifts, including a single $5,270 contribution — fourth-largest donor overall. Chief executive, Visit Detroit: $690 in-kind "Detroit Tourism Package." Chief executive, Greater Lansing: $450 in-kind. Chief executive, Mackinac Island: $54 in-kind. Chief executive, Destination Ann Arbor: $5,551 direct cash across four gifts, including a single $5,000 contribution (Oct. 1, 2024).

Ten largest recipient committees, January 2023 – April 2026

Recipient committee	Total	Years active
Michigan House Democratic Fund	$7,500	2023–2025
Senate Democratic Fund	$6,500	2023–2025
Winnie Brinks (Senate Majority Leader)	$4,500	2023–2026
House Republican Campaign Committee	$4,500	2023–2025
Senate Republican Campaign Committee	$3,500	2023, 2024, 2026
Sarah Anthony — Leadership Fund (Senate Appropriations Chair)	$3,500	2023, 2024, 2026
Will Snyder	$3,500	2023, 2024, 2026
Matt Hall — Majority Fund (Speaker of the House)	$2,500	2026
Ann Bollin	$2,050	2025, 2026
David Martin	$1,550	2023–2026

The giving is bipartisan by design: all four legislative caucus committees rank among the five largest recipients, and the recipient list spans House and Senate leadership of both parties, including a $1,000 contribution to Gov. Gretchen Whitmer's committee.[19]

All activity described is lawful and publicly disclosed under the Michigan Campaign Finance Act. The Mackinac Island Tourism Bureau separately maintains a registered federal PAC (FEC Committee C00722652).[19,55]

APPENDIX E — The Five-District Property Census Behind the $10 Million Estimate

How the $10 million estimate was built: PPRI classified every lodging property in the five profiled districts at the 80-room line (below 80 rooms, a property is classified as small). The table reports each district's payer universe, the small-operator share of the assessed room base and of paying businesses, and the resulting dollar estimate.

District (assessed base)	Who must pay (levy & threshold)	Small share of assessed rooms	Small share of paying properties	Est. small-operator $ / yr
Traverse City district (~4,800–5,200 rooms)	5% PA 395/59 assessment; properties with 10+ rooms	21–36% (central ~27%)	~67%	$2.7–3.3M
Kent County (11,000 rooms)	4% PA 59 assessment (10+ rooms) + 8% county excise	8–15% (central ~11%)	25–32%	$0.9–1.6M
Greater Lansing / Ingham (~3,000 rooms)	5% county excise (no floor) + 4% PA 395 assessment (10+ rooms)	15–25% (central ~20%)	40–45%	$1.2–2.0M
Ann Arbor / Washtenaw (~4,650 rooms)	5% county excise; B&Bs of 14 rooms or fewer exempt	12–20% (central ~18%)	28–35%	$0.9–1.5M
Detroit tri-county (~40,000–42,000 assessed rooms)	3% metro assessment; 35+ rooms only — "small" here means 35–79 rooms; under-35 properties are excluded	9–16%	25–35%	$1.5–3.5M
FIVE-DISTRICT TOTAL (~64,000 assessed rooms)	—	10–18% weighted	majority in resort districts; 25–45% elsewhere	$7–12M (midpoint ≈ $10M)

Method: property inventories compiled from bureau lodging directories, booking-platform rosters, press-verified room counts (including bureau CEOs' own published figures), STR market data, and each bureau's financial filings; properties classified at the 80-room line; dollar figures derived from each bureau's verified assessment or excise revenue at its statutory rate. Ranges reflect properties whose exact room counts could not be confirmed from primary sources; the Detroit figures are a structured market estimate pending full enumeration. Full market-by-market workpapers are available from PPRI on request.

Note on the very smallest operators: the system's statutory floors cut both ways — properties under 35 rooms are excluded from Detroit's assessment base, Washtenaw County exempts bed-and-breakfasts of 14 rooms or fewer, and facilities owned by tax-exempt organizations sit outside PA 395. The smallest operators are either compelled to fund the system or locked out of it — but never seated at its table.

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