



**House
Legislative
Analysis
Section**

Olds Plaza Building, 10th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

MOBILE HOME TAXES

House Bills 4151 and 4152
Sponsor: Rep. Walter J. DeLange
Committee: Taxation

Complete to 1-14-92

A SUMMARY OF HOUSE BILLS 4151 AND 4152 AS INTRODUCED 2-7-91

House Bill 4151 would repeal Public Act 243 of 1959 (MCL 125.1035 et seq.), which levies a \$3 per month specific tax per occupied "trailer coach" (mobile home) within a licensed trailer coach park. The specific tax is in lieu of the property tax and is collected by municipal treasurers. (Apparently, with the repeal of the specific tax, the trailer coaches or mobile homes in licensed parks would become subject to the property tax.)

House Bill 4152 would amend the Use Tax Act (MCL 205.94k) to exempt "mobile homes." (Typically, a person must pay the use tax when purchasing a previously owned mobile home from its private owner, as with a used car bought from a private person.) The term "mobile home" would refer to "a structure, transportable in one or more sections, that is built on a chassis and is designed to be used as a dwelling, with or without permanent foundation, when connected to the required utilities and includes the plumbing, heating, air conditioning, and electrical systems contained in the structure."

The two bills are tie-barred.

House Bills 4151 and 4152 (1-14-92)