

## **HOUSE BILL No. 5516**

March 16, 2000, Introduced by Rep. LaSata and referred to the Committee on Economic Development.

A bill to amend 1959 PA 243, entitled

"An act to define, license and regulate trailer coach parks; to prescribe the powers and duties of the state health commissioner and other state and local officers; to provide for the levy and collection of specific taxes on occupied trailers in trailer coach parks and the disposition of the revenues therefrom; to provide remedies and penalties for the violation of this act; and to repeal certain acts and parts of acts,"

by amending sections 41 and 42 (MCL 125.1041 and 125.1042), section 42 as amended by 1994 PA 365.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 41. Each licensee shall collect and remit a specific
- 2 tax of \$3.00 \$8.00 per month, or major fraction thereof OF A
- 3 MONTH, per occupied trailer coach. , which shall be THE SPE-
- 4 CIFIC TAX IS a tax -upon ON the owners or occupants of each
- 5 occupied trailer coach, including A trailer coaches COACH
- 6 licensed under the provisions of Act No. 300 of the Public Acts
- 7 of 1949, as amended, being sections 257.1 to 257.923 of the

04870'99 LTB

- 1 Compiled Laws of 1948 THE MICHIGAN VEHICLE CODE, 1949 PA 300,
- 2 MCL 257.1 TO 257.923, notwithstanding any provision of Act
- 3 No. 300 of the Public Acts of 1949, as amended, THAT ACT to the
- 4 contrary, occupying space within the trailer coach park. The
- 5 specific tax shall be IS in lieu of any property tax levied
- 6 -upon ON the trailer coach pursuant to the -provisions of Act
- 7 No. 206 of the Public Acts of 1893, as amended, being sections
- 8 211.1 to 211.157 of the Compiled Laws of 1948 GENERAL PROPERTY
- 9 TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157, upon ON or on
- 10 account of the trailer while located in the trailer coach park.
- 11 The licensee of a trailer coach park shall not collect a monthly
- 12 tax for any space occupied by a trailer coach accompanied by an
- 13 automobile when the trailer coach and automobile bear license
- 14 plates issued by any A state other than this state for an accu-
- 15 mulated period not to exceed 90 days in any A 12-month period,
- 16 if all the occupants of the trailer coach with accompanying auto-
- 17 mobiles are tourists or vacationists. When one 1 or more per-
- 18 sons occupying a trailer coach bearing a foreign license are
- 19 employed or are conducting any manner of business or furnishing
- 20 any A service for gain within this state, there shall be IS
- 21 no exemption from the specific tax LEVIED UNDER THIS SECTION.
- Sec. 42. The treasurer of the municipality, in which a
- 23 trailer coach park is located, shall accept and verify the
- 24 monthly reports from licensees and collect and disburse the
- 25 monthly tax payments as provided in this act. The municipal
- 26 treasurer shall issue a receipt in triplicate for all money
- 27 collected under this act. THE TREASURER SHALL GIVE the

- 1 original receipt to be given to the licensee, RETAIN the
- 2 duplicate to be retained by the treasurer for municipal
- 3 records, and TRANSMIT the triplicate, together with 50 cents per
- 4 trailer coach, shall be transmitted to the county treasurer,
- 5 who shall issue a receipt for the amount received and credit the
- 6 proceeds to the county general fund. The municipal treasurer
- 7 shall credit the municipal general fund with 50 cents \$4.50 per
- 8 trailer coach located within the municipality. For taxes trans-
- 9 mitted after June 30, 1994, the municipal treasurer shall trans-
- 10 mit \$2.00 \$3.00 for each trailer coach parked in the municipal-
- 11 ity to the state treasury for credit to the state school aid fund
- 12 established by section 11 of article IX of the state constitution
- **13** of 1963.