

## MOBILE HOME TAXES

**House Bill 4580**  
**Committee: Tax Policy**

**House Bills 4807 and 4808**  
**Committee: Land Use and Environment**

**Sponsor: Rep. Judith Scranton**

**Complete to 8-8-01**

### **A SUMMARY OF HOUSE BILL 4580 AS INTRODUCED 4-17-01 AND HOUSE BILLS 4807 AND 4808 AS INTRODUCED 5-22-01**

Under Public Act 243 of 1959, mobile homes in mobile home parks are subject to a \$3 per month specific tax instead of property taxes. House Bill 4807 would repeal Public Act 243 (MCL 125.1035 et al.) and the specific tax effective January 1, 2002. House Bill 4808 would amend the General Property Tax Act (MCL 211.2a and 211.34c) to tax mobile homes as residential real property after December 31, 2001. Mobile homes on platted or unplatted land, or on leased land, that are used for residential purposes or probably will be used for residential purposes, would be classified as residential real property. In the first year, a mobile home's taxable value would be 50 percent of its true cash value, and subsequently the taxable value would be determined taking into account the limitation on annual assessment increases that applies to real property.

House Bill 4580 would amend the General Sales Tax Act (MCL 205.54bb) to exempt the sale of mobile homes from the sales tax. The term "mobile home" would be adopted from the Mobile Home Commission Act, where it is defined to mean a structure, transportable in one or more sections, built on a chassis, and designed to be used as a dwelling with or without permanent foundation, when connected to the required utilities, and including the plumbing, heating, air-conditioning, and electrical systems contained in the structure.

The bills are all tie-barred to one another, meaning that none of them could take effect without all of them taking effect.

Analyst: C. Couch

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