

HOUSE BILL No. 5067

September 20, 2001, Introduced by Rep. Scranton and referred to the Committee on Commerce.

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. (1) ~~Each licensee~~ PRIOR TO JANUARY 1, 2002, EACH
2 TRAILER COACH PARK shall collect and remit a specific tax of
3 \$3.00 per month ~~—, or major fraction thereof,~~ OF A MONTH per
4 occupied trailer coach. ~~—, which shall be~~
5 (2) AFTER DECEMBER 31, 2001, EACH TRAILER COACH PARK SHALL
6 COLLECT AND REMIT A SPECIFIC TAX OF \$30.00 PER MONTH OR MAJOR
7 FRACTION OF A MONTH PER OCCUPIED TRAILER COACH.

1 (3) THE SPECIFIC TAX LEVIED UNDER THIS SECTION IS a tax upon
 2 the owners or occupants of each occupied trailer coach, including
 3 trailer coaches licensed under the ~~provisions of Act No. 300 of~~
 4 ~~the Public Acts of 1949, as amended, being sections 257.1 to~~
 5 ~~257.923 of the Compiled Laws of 1948, notwithstanding any provi-~~
 6 ~~sion of Act No. 300 of the Public Acts of 1949, as amended, to~~
 7 ~~the contrary~~ MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.1 TO
 8 257.923, occupying space within the trailer coach park.

9 (4) The specific tax LEVIED UNDER THIS SECTION shall be in
 10 lieu of any ~~property tax levied upon~~ TAXES ON the trailer coach
 11 ~~pursuant to the provisions of Act No. 206 of the Public Acts of~~
 12 ~~1893, as amended, being sections 211.1 to 211.157 of the Compiled~~
 13 ~~Laws of 1948~~ THAT ARE COLLECTED UNDER THE GENERAL PROPERTY TAX
 14 ACT, 1893 PA 206, MCL 211.1 TO 211.157, upon or on account of the
 15 trailer COACH while IT IS located in the trailer coach park.
 16 ~~The licensee of a~~

17 (5) A trailer coach park shall not collect a monthly
 18 SPECIFIC tax for any space occupied by a trailer coach accom-
 19 panied by an automobile ~~when~~ IF the trailer coach and automo-
 20 bile bear license plates issued by ~~any~~ A state other than this
 21 state, THE TRAILER COACH AND ACCOMPANYING AUTOMOBILE DO NOT
 22 OCCUPY THE SPACE for an accumulated period ~~not to exceed~~ OF
 23 MORE THAN 90 days in any 12-month period, ~~if~~ AND all the occu-
 24 pants of the trailer coach ~~with~~ AND accompanying ~~automobiles~~
 25 AUTOMOBILE are tourists or vacationists. ~~When one~~ THE EXEMP-
 26 TION UNDER THIS SUBSECTION DOES NOT APPLY IF 1 or more persons
 27 occupying ~~a~~ THE trailer coach ~~bearing a foreign license~~ are

1 employed ~~or~~ IN THIS STATE, are conducting any manner of
 2 business IN THIS STATE, or ARE furnishing any service for gain
 3 ~~within~~ IN this state. ~~, there shall be no exemption from the~~
 4 ~~specific tax.~~

5 Sec. 42. (1) The treasurer of the municipality ~~, in which~~
 6 a trailer coach park is located ~~, shall accept and verify the~~
 7 monthly reports from ~~licensees~~ THE TRAILER COACH PARK and col-
 8 lect and disburse the monthly tax payments as provided in this
 9 ~~act~~ SECTION.

10 (2) The municipal treasurer shall issue a receipt in tripli-
 11 cate for ~~all money~~ THE SPECIFIC TAX collected under this act.
 12 ~~, the original receipt to be given to the licensee, the dupli-~~
 13 ~~cate to be retained by the treasurer~~ THE MUNICIPAL TREASURER
 14 SHALL GIVE 1 COPY TO THE TRAILER COACH PARK, RETAIN 1 COPY for
 15 municipal records, and ~~the triplicate, together with 50 cents~~
 16 ~~per trailer coach shall be transmitted~~ TRANSMIT 1 COPY to the
 17 county treasurer. ~~, who shall~~

18 (3) PRIOR TO JANUARY 1, 2002, THE TREASURER OF A MUNICIPAL-
 19 ITY IN WHICH A TRAILER COACH PARK IS LOCATED SHALL REMIT 50 CENTS
 20 PER TRAILER COACH TO THE COUNTY TREASURER. THE COUNTY TREASURER
 21 SHALL issue a receipt for the amount received and credit the pro-
 22 ceeds to the county general fund. The municipal treasurer shall
 23 credit the municipal general fund with 50 cents per trailer coach
 24 located within the municipality. ~~For taxes transmitted after~~
 25 ~~June 30, 1994, the~~ THE municipal treasurer shall transmit \$2.00
 26 for each trailer coach ~~parked~~ LOCATED IN A TRAILER COACH PARK
 27 in the municipality to the state treasury for credit to the state

1 school aid fund established by section 11 of article IX of the
2 state constitution of 1963.

3 (4) AFTER DECEMBER 31, 2001, THE TREASURER OF A MUNICIPALITY
4 IN WHICH A TRAILER COACH PARK IS LOCATED SHALL DISTRIBUTE THE
5 SPECIFIC TAX COLLECTED UNDER THIS ACT AS FOLLOWS:

6 (A) 7.8% OF THE SPECIFIC TAX COLLECTED SHALL BE CREDITED TO
7 THE MUNICIPAL GENERAL FUND.

8 (B) 11.75% OF THE SPECIFIC TAX COLLECTED SHALL BE REMITTED
9 TO THE COUNTY TREASURER. THE COUNTY TREASURER SHALL ISSUE A
10 RECEIPT FOR THE AMOUNT RECEIVED AND CREDIT THE PROCEEDS TO THE
11 COUNTY GENERAL FUND.

12 (C) 80.45% OF THE SPECIFIC TAX COLLECTED SHALL BE REMITTED
13 TO THE TREASURER OF THE LOCAL SCHOOL DISTRICT IN WHICH THE
14 TRAILER COACH PARK IS LOCATED. THE TREASURER OF THE LOCAL SCHOOL
15 DISTRICT SHALL ISSUE A RECEIPT FOR THE AMOUNT RECEIVED. THE SPE-
16 CIFIC TAX REMITTED UNDER THIS SUBDIVISION SHALL BE USED ONLY FOR
17 CONSTRUCTION OR IMPROVEMENT OF THE INFRASTRUCTURE OF THE LOCAL
18 SCHOOL DISTRICT.