

# SENATE BILL No. 739

October 17, 2001, Introduced by Senators GARCIA and STILLE and referred to the Committee on Finance.

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 the title and sections 35, 41, 42, and 43 (MCL 125.1035, 125.1041, 125.1042, and 125.1043), section 42 as amended by 1994 PA 365.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

### TITLE

An act to ~~define, license and regulate trailer coach parks;~~  
~~to prescribe the powers and duties of the state health commis-~~  
~~sioner and other state and local officers; to provide for the~~  
levy and collection of A specific ~~taxes~~ TAX on occupied  
trailers in trailer coach parks; ~~and the disposition~~ TO PROVIDE

1 FOR THE COLLECTION AND DISTRIBUTION of the ~~revenues therefrom~~  
2 ~~to provide remedies and penalties for the violation of this act~~  
3 SPECIFIC TAX; and to repeal ~~certain~~ acts and parts of acts.

4       Sec. 35. ~~If~~ ALL OF THE FOLLOWING APPLY TO a trailer coach  
5 park ~~is~~ located in more than ~~one~~ 1 municipality: ~~, then it~~

6       (A) THE TRAILER COACH PARK shall be considered to be a sepa-  
7 rate TRAILER COACH park for each of the municipalities in which  
8 it is located. ~~, except that all~~

9       (B) ALL requirements pertaining to physical arrangement and  
10 provision of facilities shall be the same as though for a single  
11 TRAILER COACH park.

12       (C) Any license fees and ~~monthly~~ taxes accruing to  
13 ~~municipalities~~ A MUNICIPALITY under ~~the provisions of~~ this  
14 act shall be paid ~~to each municipality~~ on the basis of the  
15 number of trailer coach sites in ~~each~~ THAT municipality and the  
16 number of occupied trailer coaches on sites in ~~each~~ THAT  
17 municipality.

18       Sec. 41. (1) ~~Each licensee~~ PRIOR TO JANUARY 1, 2002, A  
19 TRAILER COACH PARK shall collect ~~and remit~~ a specific tax of  
20 \$3.00 per month ~~, or major fraction thereof,~~ OF A MONTH per  
21 occupied trailer coach. ~~, which shall be~~

22       (2) AFTER DECEMBER 31, 2001, A SPECIFIC TAX CALCULATED IN  
23 THE FOLLOWING MANNER SHALL BE LEVIED ON EACH OCCUPIED TRAILER  
24 COACH:

25       (A) FOR TAXES LEVIED AFTER DECEMBER 31, 2001 AND BEFORE  
26 JANUARY 1, 2003, 10% OF THE TRAILER COACH'S FAIR MARKET VALUE

1 MULTIPLIED BY THE NUMBER OF MILLS LEVIED IN THE LOCAL TAX  
2 COLLECTING UNIT IN WHICH THE TRAILER COACH IS LOCATED.

3 (B) FOR TAXES LEVIED AFTER DECEMBER 31, 2002 AND BEFORE  
4 JANUARY 1, 2004, 20% OF THE TRAILER COACH'S FAIR MARKET VALUE  
5 MULTIPLIED BY THE NUMBER OF MILLS LEVIED IN THE LOCAL TAX COL-  
6 LECTING UNIT IN WHICH THE TRAILER COACH IS LOCATED.

7 (C) FOR TAXES LEVIED AFTER DECEMBER 31, 2003 AND BEFORE  
8 JANUARY 1, 2005, 30% OF THE TRAILER COACH'S FAIR MARKET VALUE  
9 MULTIPLIED BY THE NUMBER OF MILLS LEVIED IN THE LOCAL TAX COL-  
10 LECTING UNIT IN WHICH THE TRAILER COACH IS LOCATED.

11 (D) FOR TAXES LEVIED AFTER DECEMBER 31, 2004 AND BEFORE  
12 JANUARY 1, 2006, 40% OF THE TRAILER COACH'S FAIR MARKET VALUE  
13 MULTIPLIED BY THE NUMBER OF MILLS LEVIED IN THE LOCAL TAX COL-  
14 LECTING UNIT IN WHICH THE TRAILER COACH IS LOCATED.

15 (3) THE SPECIFIC TAX LEVIED UNDER THIS SECTION IS a tax upon  
16 the owners or occupants of each occupied trailer coach, including  
17 trailer coaches licensed under the ~~provisions of Act No. 300 of~~  
18 ~~the Public Acts of 1949, as amended, being sections 257.1 to~~  
19 ~~257.923 of the Compiled Laws of 1948, notwithstanding any provi-~~  
20 ~~sion of Act No. 300 of the Public Acts of 1949, as amended, to~~  
21 ~~the contrary~~ MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.1 TO  
22 257.923, occupying space within the trailer coach park.

23 (4) THE SPECIFIC TAX LEVIED UNDER SUBSECTION (1) SHALL BE  
24 REMITTED ANNUALLY AS PROVIDED IN SECTION 43.

25 (5) THE LOCAL TAX COLLECTING UNIT SHALL COLLECT THE SPECIFIC  
26 TAX LEVIED UNDER SUBSECTION (2) AT THE SAME TIME AND IN THE SAME  
27 MANNER AS TAXES COLLECTED UNDER THE GENERAL PROPERTY TAX ACT,

1 1893 PA 206, MCL 211.1 TO 211.157. THE LOCAL TAX COLLECTING UNIT  
2 SHALL DISTRIBUTE THE SPECIFIC TAX COLLECTED UNDER THIS SUBSECTION  
3 IN THE SAME PROPORTION AS TAXES COLLECTED UNDER THE GENERAL PROP-  
4 ERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157.

5 (6) The specific tax ~~shall be~~ LEVIED UNDER SUBSECTION (1)  
6 OR (2) IS in lieu of any GENERAL AD VALOREM property tax ~~levied~~  
7 ~~upon~~ COLLECTED ON the trailer coach ~~pursuant to the provisions~~  
8 ~~of Act No. 206 of the Public Acts of 1893, as amended, being~~  
9 ~~sections 211.1 to 211.157 of the Compiled Laws of 1948, upon or~~  
10 ~~on account of the trailer~~ UNDER THE GENERAL PROPERTY TAX ACT,  
11 1893 PA 206, MCL 211.1 TO 211.157, while THE TRAILER COACH IS  
12 located in the trailer coach park. ~~The licensee of a~~

13 (7) A trailer coach park shall not collect a ~~monthly~~  
14 SPECIFIC tax UNDER SUBSECTION (1) OR (2) for any space occupied  
15 by a trailer coach accompanied by an automobile ~~when~~ IF the  
16 trailer coach and automobile bear license plates issued by ~~any~~  
17 A state other than this state, THE TRAILER COACH AND ACCOMPANYING  
18 AUTOMOBILE DO NOT OCCUPY THE SPACE for an accumulated period ~~not~~  
19 ~~to exceed~~ OF MORE THAN 90 days in any 12-month period, ~~if~~ AND  
20 all the occupants of the trailer coach ~~with~~ AND accompanying  
21 ~~automobiles~~ AUTOMOBILE are tourists or vacationists. ~~When~~  
22 ~~one~~ THE EXEMPTION UNDER THIS SUBSECTION DOES NOT APPLY IF 1 or  
23 more persons occupying ~~a~~ THE trailer coach ~~bearing a foreign~~  
24 ~~license~~ are employed ~~or~~ IN THIS STATE, are conducting any  
25 manner of business IN THIS STATE, or ARE furnishing any service  
26 for gain ~~within~~ IN this state. ~~, there shall be no exemption~~  
27 ~~from the specific tax.~~

1       Sec. 42. (1) The treasurer of ~~the municipality,~~ A LOCAL  
2 TAX COLLECTING UNIT in which a trailer coach park is located ~~,~~  
3 shall ~~accept~~ DO ALL OF THE FOLLOWING:

4       (A) ACCEPT and verify the ~~monthly reports~~ ANNUAL TAX PAY-  
5 MENT OF THE SPECIFIC TAX LEVIED UNDER SECTION 41(1) from  
6 ~~licensees and collect~~ THE TRAILER COACH PARK REQUIRED UNDER  
7 SECTION 43.

8       (B) COLLECT and disburse the ~~monthly~~ ANNUAL tax ~~payments~~  
9 PAYMENT OF THE SPECIFIC TAX LEVIED UNDER SECTION 41(1) as pro-  
10 vided in this ~~act~~ SECTION.

11       (2) The ~~municipal~~ treasurer OF THE LOCAL TAX COLLECTING  
12 UNIT shall issue a receipt in triplicate for ~~all money~~ THE SPE-  
13 CIFIC TAX LEVIED UNDER SECTION 41(1) THAT IS collected under this  
14 act. ~~, the~~ THE original receipt ~~to~~ SHALL be given to the  
15 ~~licensee, the duplicate to~~ TRAILER COACH PARK, 1 COPY SHALL be  
16 retained by the treasurer for municipal records, and ~~the~~  
17 ~~triplicate~~ 1 COPY, together with 50 cents PER MONTH per trailer  
18 coach, shall be transmitted to the ~~county~~ treasurer ~~, who~~  
19 ~~shall~~ OF THE COUNTY IN WHICH THE TRAILER COACH PARK IS LOCATED.

20       (3) A COUNTY TREASURER WHO RECEIVES AN ANNUAL PAYMENT OF THE  
21 SPECIFIC TAX LEVIED UNDER SECTION 41(1) UNDER SUBSECTION (2)  
22 SHALL issue a receipt for the amount received and credit the pro-  
23 ceeds to the county general fund.

24       (4) The ~~municipal~~ treasurer OF THE LOCAL TAX COLLECTING  
25 UNIT THAT COLLECTS AN ANNUAL TAX PAYMENT OF THE SPECIFIC TAX  
26 LEVIED UNDER SECTION 41(1) UNDER SUBSECTION (1) shall credit the  
27 ~~municipal~~ general fund OF THE LOCAL TAX COLLECTING UNIT with 50

1 cents per MONTH FOR EACH trailer coach located within the  
2 municipality. For taxes ~~transmitted~~ COLLECTED UNDER SECTION  
3 41(1) after June 30, 1994, the ~~municipal~~ treasurer shall trans-  
4 mit \$2.00 PER MONTH for each trailer coach ~~parked in the~~  
5 ~~municipality~~ LOCATED IN THE LOCAL TAX COLLECTING UNIT THAT IS  
6 SUBJECT TO THE SPECIFIC TAX LEVIED UNDER THIS ACT to the state  
7 treasury for credit to the state school aid fund established by  
8 section 11 of article IX of the state constitution of 1963.

9       Sec. 43. (1) ~~All remittances of monthly taxes shall be~~  
10 ~~made by the licensee on or before the fifth day of each month for~~  
11 ~~the preceding month. Nothing in this act shall prohibit any~~  
12 ~~licensee from reimbursing himself for the amount of each specific~~  
13 ~~tax which he is obligated to collect and remit by adding to his~~  
14 ~~charges for~~ A TRAILER COACH PARK SHALL REMIT TO THE TREASURER OF  
15 THE LOCAL TAX COLLECTING UNIT IN WHICH THE TRAILER COACH PARK IS  
16 LOCATED THE SPECIFIC TAX LEVIED UNDER SECTION 41(1) NOT LATER  
17 THAN JANUARY 15 FOR TAXES LEVIED AND COLLECTED UNDER THIS ACT IN  
18 THE IMMEDIATELY PRECEDING YEAR.

19       (2) A TRAILER COACH PARK MAY ADD A CHARGE EQUAL TO THE SPE-  
20 CIFIC TAX LEVIED UNDER THIS ACT TO each parking space in ~~his~~  
21 THE trailer coach park. ~~an amount equal to the specific tax~~  
22 ~~levied hereunder.~~

23       Enacting section 1. This amendatory act takes effect  
24 January 1, 2002.

25       Enacting section 2. This amendatory act does not take  
26 effect unless Senate Bill No. 740 \_\_\_\_\_

1 of the 91st Legislature is enacted into  
2 law.