

**SUBSTITUTE FOR  
HOUSE BILL NO. 4880**

A bill to provide for the exemption of certain manufactured housing property from certain taxes; to levy and collect a state specific tax upon certain manufactured housing property; to provide for the disposition of the state specific tax; to prescribe the powers and duties of certain local government officials; to provide penalties; and to repeal acts and parts of acts.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 1. This act shall be known and may be cited as the  
2 "Michigan manufactured housing specific tax act". It is the  
3 legislature's intent that the tax imposed under this act be  
4 levied and administered as a state specific tax.

5       Sec. 2. As used in this act:

6       (a) "Licensee" means an owner of a licensed mobile home park  
7 or a licensed campground.

1 (b) "Manufactured home" means either of the following:

2 (i) A mobile home.

3 (ii) A park model home.

4 (c) "Mobile home" and "mobile home park" mean those terms as  
5 defined in the mobile home commission act, 1987 PA 96, MCL  
6 125.2301 to 125.2349.

7 (d) "Park model home" means a temporary dwelling or a vehicle  
8 designed as temporary living quarters, for recreational, camping,  
9 seasonal, or travel use that meets all of the following  
10 requirements:

11 (i) Has less than 400 square feet of living area.

12 (ii) Is built on a single chassis, is mounted on wheels, and  
13 is drawn by another vehicle.

14 (iii) Is unable to be licensed for over-the-road travel  
15 without a special permit.

16 (iv) Is able to be titled and registered as a trailer coach  
17 under the Michigan vehicle code, 1949 PA 300, MCL 257.1 to  
18 257.923.

19 (e) "Qualified manufactured housing property" means a  
20 manufactured home located in a licensed mobile home park or a  
21 licensed campground. Qualified manufactured housing property  
22 includes appurtenant structures to a manufactured home,  
23 including, but not limited to, all of the following:

24 (i) Garages and sheds.

25 (ii) Patios, decks, and porches.

26 (iii) Steps and sidewalks.

27 (f) "State specific tax" means the Michigan manufactured

1 housing specific tax levied under this act.

2       Sec. 3. Qualified manufactured housing property is exempt  
3 from ad valorem property taxes collected under the general  
4 property tax act, 1893 PA 206, MCL 211.1 to 211.157, as provided  
5 under section 2a of the general property tax act, 1893 PA 206,  
6 MCL 211.2a.

7       Sec. 4. (1) Beginning December 31, 2004, each licensee  
8 shall collect and remit the state specific tax levied under this  
9 act, which shall be a tax upon the owner or occupant of qualified  
10 manufactured housing property. The state specific tax levied  
11 under this act in each year is as follows:

12       (a) In 2005, \$4.50 per month.

13       (b) In 2006, \$6.00 per month.

14       (c) In 2007, \$7.50 per month.

15       (d) In 2008, \$9.00 per month.

16       (e) In 2009, \$10.50 per month.

17       (f) In 2010 and each year after 2010, \$12.00 per month.

18       (2) Each licensee shall remit the state specific tax  
19 collected under this act to the treasurer of the local tax  
20 collecting unit in which the licensed mobile home park or  
21 licensed campground is located on or before the fifth day of each  
22 month for the immediately preceding month. A licensee may add to  
23 the charges for qualified manufactured housing property in the  
24 licensed mobile home park or licensed campground an amount equal  
25 to the specific tax collected and remitted for that qualified  
26 manufactured housing property.

27       (3) The treasurer of the local tax collecting unit in which a

1 licensed mobile home park or licensed campground is located shall  
2 accept, verify, and disburse the state specific tax collected  
3 under subsection (1) as follows:

4 (a) In 2005, as follows:

5 (i) To the state school aid fund, \$12.00 from the July levy  
6 and \$12.00 from the December levy.

7 (ii) To the local school district in which the manufactured  
8 home is located, \$6.00 from the July levy and \$6.00 from the  
9 December levy. The amount of the state specific tax distributed  
10 to the local school district under this subparagraph shall be  
11 used by the local school district for nonoperating purposes  
12 only.

13 (iii) To the local unit of government in which the  
14 manufactured home is located, \$4.50 from the July levy and \$4.50  
15 from the December levy.

16 (iv) To the county in which the manufactured home is located,  
17 \$4.50 from the July levy and \$4.50 from the December levy.

18 (b) In 2006, as follows:

19 (i) To the state school aid fund, \$12.00 from the July levy  
20 and \$12.00 from the December levy.

21 (ii) To the local school district in which the manufactured  
22 home is located, \$12.00 from the July levy and \$12.00 from the  
23 December levy. The amount of the state specific tax distributed  
24 to the local school district under this subparagraph shall be  
25 used by the local school district for nonoperating purposes  
26 only.

27 (iii) To the local unit of government in which the

1 manufactured home is located, \$6.00 from the July levy and \$6.00  
2 from the December levy.

3 (iv) To the county in which the manufactured home is located,  
4 \$6.00 from the July levy and \$6.00 from the December levy.

5 (c) In 2007, as follows:

6 (i) To the state school aid fund, \$12.00 from the July levy  
7 and \$12.00 from the December levy.

8 (ii) To the local school district in which the manufactured  
9 home is located, \$18.00 from the July levy and \$18.00 from the  
10 December levy. The amount of the state specific tax distributed  
11 to the local school district under this subparagraph shall be  
12 used by the local school district for nonoperating purposes  
13 only.

14 (iii) To the local unit of government in which the  
15 manufactured home is located, \$7.50 from the July levy and \$7.50  
16 from the December levy.

17 (iv) To the county in which the manufactured home is located,  
18 \$7.50 from the July levy and \$7.50 from the December levy.

19 (d) In 2008, as follows:

20 (i) To the state school aid fund, \$12.00 from the July levy  
21 and \$12.00 from the December levy.

22 (ii) To the local school district in which the manufactured  
23 home is located, \$24.00 from the July levy and \$24.00 from the  
24 December levy. The amount of the state specific tax distributed  
25 to the local school district under this subparagraph shall be  
26 used by the local school district for nonoperating purposes  
27 only.

1           (iii) To the local unit of government in which the  
2 manufactured home is located, \$9.00 from the July levy and \$9.00  
3 from the December levy.

4           (iv) To the county in which the manufactured home is located,  
5 \$9.00 from the July levy and \$9.00 from the December levy.

6           (e) In 2009, as follows:

7           (i) To the state school aid fund, \$12.00 from the July levy  
8 and \$12.00 from the December levy.

9           (ii) To the local school district in which the manufactured  
10 home is located, \$30.00 from the July levy and \$30.00 from the  
11 December levy. The amount of the state specific tax distributed  
12 to the local school district under this subparagraph shall be  
13 used by the local school district for nonoperating purposes  
14 only.

15           (iii) To the local unit of government in which the  
16 manufactured home is located, \$10.50 from the July levy and  
17 \$10.50 from the December levy.

18           (iv) To the county in which the manufactured home is located,  
19 \$10.50 from the July levy and \$10.50 from the December levy.

20           (f) In 2010 and each year after 2010, as follows:

21           (i) To the state school aid fund, \$12.00 from the July levy  
22 and \$12.00 from the December levy.

23           (ii) To the local school district in which the manufactured  
24 home is located, \$36.00 from the July levy and \$36.00 from the  
25 December levy. The amount of the state specific tax distributed  
26 to the local school district under this subparagraph shall be  
27 used by the local school district for nonoperating purposes

1 only.

2 (iii) To the local unit of government in which the  
3 manufactured home is located, \$12.00 from the July levy and  
4 \$12.00 from the December levy.

5 (iv) To the county in which the manufactured home is located,  
6 \$12.00 from the July levy and \$12.00 from the December levy.

7 Sec. 5. If a licensed mobile home park or licensed  
8 campground is located in more than 1 local tax collecting unit,  
9 the licensed mobile home park or licensed campground shall be  
10 considered to be a separate licensed mobile home park or licensed  
11 campground for each local tax collecting unit in which it is  
12 located. The state specific tax levied under this act accruing  
13 to a local tax collecting unit in which the licensed mobile home  
14 park or licensed campground is located shall be paid to each  
15 local tax collecting unit on the basis of the qualified  
16 manufactured housing property in each local tax collecting unit.

17 Enacting section 1. 1959 PA 243, MCL 125.1035 to 125.1043,  
18 is repealed effective December 31, 2004.

19 Enacting section 2. This act takes effect December 31,  
20 2004.

21 Enacting section 3. This act does not take effect unless  
22 House Bill No. 4111 of the 92nd Legislature is enacted into law.