

**SENATE 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) "Multisection manufactured home" means a manufactured
8 home that is constructed and transported in 2 or more sections.

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

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

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

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

18 (iv) Is able to be titled and registered as a trailer coach
19 under the Michigan vehicle code, 1949 PA 300, MCL 257.1 to
20 257.923.

21 (f) "Qualified manufactured housing property" means a
22 single-section manufactured home or a multisection manufactured
23 home located in a licensed mobile home park or a licensed
24 campground. Qualified manufactured housing property includes
25 appurtenant structures to a manufactured home, including, but not
26 limited to, all of the following:

27 (i) Garages and sheds.

House Bill No. 4880 as amended December 2, 2004

1 (ii) Patios, decks, and porches.

2 (iii) Steps and sidewalks.

3 (g) "Single-section manufactured home" means a manufactured
4 home that is constructed and transported in 1 section.

5 (h) "State specific tax" means the Michigan manufactured
6 housing specific tax levied under this act.

7 Sec. 3. <<(1)>> Qualified manufactured housing property is exempt
8 from ad valorem property taxes collected under the general
9 property tax act, 1893 PA 206, MCL 211.1 to 211.157, as provided
10 under section 2a of the general property tax act, 1893 PA 206,
11 MCL 211.2a.

<<(2) Qualified manufactured housing property with a fair market
value of \$5,000.00 or less is exempt from the state specific tax levied
under this act.>>

12 Sec. 4. (1) Beginning January 1, 2007, each licensee shall
13 collect and remit the state specific tax levied under this act,
14 which shall be a tax upon the owner or occupant of qualified
15 manufactured housing property. The state specific tax levied
16 under this act in each year is as follows:

17 (a) For a single-section manufactured home:

18 (i) In 2007, \$4.00 per month.

19 (ii) In 2008, \$5.00 per month.

20 (iii) In 2009, \$6.00 per month.

21 (iv) In 2010, \$7.00 per month.

22 (v) In 2011, \$8.00 per month.

23 (vi) In 2012, \$9.00 per month.

24 (vii) In 2013, \$10.00 per month.

25 (viii) In 2014 and each year after 2014, \$12.00 per month.

26 (b) For a multisection manufactured home:

27 (i) In 2007, \$4.50 per month.

1 (ii) In 2008, \$6.00 per month.

2 (iii) In 2009, \$7.50 per month.

3 (iv) In 2010, \$9.00 per month.

4 (v) In 2011, \$10.50 per month.

5 (vi) In 2012, \$12.00 per month.

6 (vii) In 2013 and each year after 2013, \$14.00 per month.

7 (2) Each licensee shall remit the state specific tax
8 collected under this act to the treasurer of the local tax
9 collecting unit in which the licensed mobile home park or
10 licensed campground is located on or before the fifth day of each
11 month for the immediately preceding month. A licensee may add to
12 the charges for qualified manufactured housing property in the
13 licensed mobile home park or licensed campground an amount equal
14 to the specific tax collected and remitted for that qualified
15 manufactured housing property.

16 (3) The treasurer of the local tax collecting unit in which
17 a licensed mobile home park or licensed campground is located
18 shall accept, verify, and, subject to a state appropriation,
19 disburse the state specific tax collected under subsection (1) as
20 follows:

21 (a) Ten percent shall be deposited in the state treasury and
22 credited to the general fund.

23 (b) Thirty-five percent shall be deposited in the state
24 treasury and credited to the school aid fund established by
25 section 11 of article IX of the state constitution of 1963.

26 (c) Twenty percent shall be retained by the local tax
27 collecting unit and credited to the general fund of the local tax

1 collecting unit. A portion of the amount retained by the local
2 tax collecting unit shall be considered reimbursement for
3 assessing, billing, and collection services rendered by the local
4 tax collecting unit in collecting the state specific tax levied
5 under this act.

6 (d) Fifteen percent shall be transmitted to the treasurer of
7 the local school district in which the licensed mobile home park
8 is located and shall be used only for purposes for which bonds
9 may be issued under section 1351a of the revised school code,
10 1976 PA 451, MCL 380.1351a.

11 (e) Twenty percent shall be transmitted to the county
12 treasurer and credited to the general fund of the county.

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

23 Sec. 6. Three years after the effective date of this act
24 and every 3 years thereafter, the committees of the senate and
25 house of representatives responsible for legislation concerning
26 taxation of manufactured housing shall review the state specific
27 tax levied under this act.

1 Enacting section 1. 1959 PA 243, MCL 125.1035 to 125.1043,
2 is repealed effective December 31, 2006.

3 Enacting section 2. This act takes effect January 1, 2007.