

SUBSTITUTE FOR
SENATE BILL NO. 478

(As amended, December 2, 2004)

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
by amending section 2a (MCL 211.2a), as amended by 1982 PA 539.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2a. (1) For purposes of section 2, a mobile home
2 ~~which~~ **that** is not ~~covered by section 41 of Act No. 243 of the~~
3 ~~Public Acts of 1959, being section 125.1041 of the Michigan~~
4 ~~Compiled Laws, and while~~ **subject to the specific tax levied**
5 **under section 41 of 1959 PA 243, MCL 125.1041, before January 1,**
6 **<<2007>>, or the Michigan manufactured housing specific tax, which is**
7 **a state specific tax levied under the Michigan manufactured**
8 **housing specific tax act, after December 31, <<2006>>, that is**
9 located on ~~land otherwise assessable as~~ real property **not**
10 **exempt from the collection of taxes** under this act, ~~and~~ whether
11 or not permanently affixed to ~~the soil, shall be~~ **that real**

1 **property, is** considered real property and shall be assessed as
 2 part of the real property ~~upon~~ **on** which the mobile home is
 3 located.

4 (2) As used in this section, "mobile home" does not include a
 5 travel trailer or camping trailer ~~which~~ **that** is either parked
 6 in a campground licensed by this state for not more than 180 days
 7 in any calendar year, or parked ~~upon~~ **on** private property,
 8 including a designated storage area of a licensed campground, for
 9 the sole purpose of storage.

10 (3) As used in this section, "mobile home" does not include a
 11 truck camper ~~which is~~ parked in a campground licensed by this
 12 state ~~which~~ **that** is a portable structure, designed and
 13 constructed to be loaded onto ~~—~~ or affixed to ~~—~~ the bed or
 14 chassis of a truck, and ~~which~~ **that** is used to provide temporary
 15 living quarters for recreational camping or travel.

16 (4) ~~For purposes of~~ **As used in this section: —, the**
 17 ~~following definitions shall apply:~~

18 (a) ~~A travel trailer is~~ **"Travel trailer" means** a vehicular
 19 portable structure mounted on wheels ~~and of~~ **that is** a size and
 20 weight ~~as~~ **that does** not ~~to~~ require special highway movement
 21 permits ~~when~~ **if** drawn by a stock passenger automobile or ~~when~~
 22 **if** drawn with a fifth wheel hitch mounted on a motor vehicle, and
 23 **that** is primarily designed, constructed, and used to provide
 24 temporary living quarters for recreational camping or travel.

25 (b) ~~A camping trailer is~~ **"Camping trailer" means** a
 26 vehicular portable temporary living quarters used for
 27 recreational camping or travel and ~~of~~ **that is** a size and weight

Senate Bill No. 478 as amended December 2, 2004

1 ~~as~~ **that does** not ~~to~~ require special highway movement permits
2 ~~when~~ **if** drawn by a motor vehicle.

3 Enacting section 1. This amendatory act takes effect
4 December 31, <<2006>>.

5 Enacting section 2. This amendatory act does not take
6 effect unless House Bill No. 4880 of the 92nd Legislature is
7 enacted into law.