

HOUSE BILL No. 4880

June 24, 2003, Introduced by Rep. Richardville and referred to the Committee on Commerce.

A bill to provide for the exemption of certain manufactured housing property from certain taxes; to levy and collect a specific tax upon the owners of certain manufactured housing property; to provide for the disposition of the 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 "manufactured housing specific tax act".

3 Sec. 2. As used in this act:

4 (a) "Double section manufactured home" means a manufactured
5 home that is made primarily of 2 sections.

6 (b) "Manufactured home" means a mobile home as that term is
7 defined in the mobile home commission act, 1987 PA 96,

1 MCL 125.2301 to 125.2349.

2 (c) "Mobile home park" means that term as defined in the
3 mobile home commission act, 1987 PA 96, MCL 125.2301 to
4 125.2349.

5 (d) "Multisection manufactured home" means a manufactured
6 home that is made primarily of 3 or more sections.

7 (e) "Qualified manufactured housing property" means a single
8 section manufactured home, a double section manufactured home, or
9 a multisection manufactured home located in a mobile home park
10 and all appurtenant structures to that manufactured home,
11 including, but not limited to, all of the following:

12 (i) Garages and sheds.

13 (ii) Patios, decks, and porches.

14 (iii) Steps and sidewalks.

15 (f) "Single section manufactured home" means a manufactured
16 home that is made primarily of 1 section.

17 (g) "Specific tax" means the manufactured housing specific
18 tax levied under this act.

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

24 Sec. 4. (1) There is levied upon every owner of qualified
25 manufactured housing property a specific tax to be known as the
26 manufactured housing specific tax.

27 (2) Except as adjusted under subsection (3), the amount of

1 the specific tax in each year is as follows:

2 (a) For a single section manufactured home, 1 of the
3 following:

4 (i) In 2004, \$60.00.

5 (ii) In 2005, \$72.00.

6 (iii) In 2006, \$84.00.

7 (iv) In 2007, \$96.00.

8 (v) In 2008, \$120.00.

9 (vi) In 2009 and each year after 2009, the specific tax shall
10 be the amount of the specific tax in the immediately preceding
11 year adjusted by annual percentage change in the consumer price
12 index in the immediately preceding year, as determined by the
13 state treasurer.

14 (b) For a double section manufactured home, 1 of the
15 following:

16 (i) In 2004, \$72.00.

17 (ii) In 2005, \$96.00.

18 (iii) In 2006, \$120.00.

19 (iv) In 2007, \$144.00.

20 (v) In 2008, \$180.00.

21 (vi) In 2009 and each year after 2009, the specific tax shall
22 be the amount of the specific tax in the immediately preceding
23 year adjusted by annual percentage change in the consumer price
24 index in the immediately preceding year, as determined by the
25 state treasurer.

26 (c) For a multisection manufactured home, 1 of the
27 following:

1 (i) In 2004, \$120.00.

2 (ii) In 2005, \$144.00.

3 (iii) In 2006, \$168.00.

4 (iv) In 2007, \$192.00.

5 (v) In 2008, \$240.00.

6 (vi) In 2009 and each year after 2009, the specific tax shall
7 be the amount of the specific tax in the immediately preceding
8 year adjusted by annual percentage change in the consumer price
9 index in the immediately preceding year, as determined by the
10 state treasurer.

11 (3) Beginning on the effective date of this act, if a local
12 or intermediate school district authorizes and levies ad valorem
13 property taxes specifically for the payment of principal and
14 interest for obligations approved by the electors for school
15 improvements or for obligations pledging the unlimited taxing
16 power of the local or intermediate school district for school
17 improvements, the specific tax levied under this act shall be
18 adjusted by multiplying the specific tax levied in the
19 immediately preceding tax year by a fraction, the numerator of
20 which is the total number of mills levied in that local or
21 intermediate school district in which the qualified manufactured
22 housing property is located, including the number of mills
23 authorized and levied for school improvements after the effective
24 date of this act and the denominator of which is the total number
25 of mills levied in the local or intermediate school district in
26 which the qualified manufactured housing property is located,
27 excluding the number of mills authorized and levied for school

1 improvements in the immediately preceding tax year.

2 (4) The specific tax shall be collected, disbursed, and
3 assessed in accordance with this act.

4 (5) The specific tax is an annual tax, payable at the same
5 times, in the same installments, and to the same officer or
6 officers as taxes imposed under the general property tax act,
7 1893 PA 206, MCL 211.1 to 211.157, are payable. The officer or
8 officers shall disburse the specific tax payments received by the
9 officer or officers each year as follows:

10 (a) That portion of the specific tax calculated under
11 subsection (2), as follows:

12 (i) Seventy percent to the local school district in which the
13 qualified manufactured housing property is located for
14 infrastructure needs.

15 (ii) Ten percent to the county in which the qualified
16 manufactured housing property is located.

17 (iii) Twenty percent to the city, village, or township, in
18 which the qualified manufactured housing property is located.

19 (b) That portion of the specific tax calculated under
20 subsection (3), to the local school district in which the
21 qualified manufactured housing property is located.

22 (6) Qualified manufactured housing property located in a
23 renaissance zone under the Michigan renaissance zone act, 1996
24 PA 376, MCL 125.2681 to 125.2696, is exempt from the specific tax
25 levied under this act to the extent and for the duration provided
26 pursuant to the Michigan renaissance zone act, 1996 PA 376,
27 MCL 125.2681 to 125.2696.

1 Enacting section 1. 1959 PA 243, MCL 125.1035 to 125.1043,
2 is repealed effective January 1, 2004.