

SENATE BILL No. 477

May 14, 2003, Introduced by Senators BASHAM and PATTERSON 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~~
~~commissioner and other state and local officers; to~~ provide for
the levy and collection of **a specific 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
 7 separate **trailer coach** park for each of the municipalities in
 8 which 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~~ **Before January 1, 2004, 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, 2003, a specific tax calculated in the**
 23 **following manner shall be levied on each occupied trailer coach:**

24 (a) **For taxes levied after December 31, 2003 and before**
 25 **January 1, 2005, 10% of the trailer coach's fair market value**
 26 **multiplied by the number of mills levied in the local tax**
 27 **collecting unit in which the trailer coach is located.**

1 (b) For taxes levied after December 31, 2004 and before
2 January 1, 2006, 20% of the trailer coach's fair market value
3 multiplied by the number of mills levied in the local tax
4 collecting unit in which the trailer coach is located.

5 (c) For taxes levied after December 31, 2005 and before
6 January 1, 2007, 30% of the trailer coach's fair market value
7 multiplied by the number of mills levied in the local tax
8 collecting unit in which the trailer coach is located.

9 (d) For taxes levied after December 31, 2006 and before
10 January 1, 2008, 40% of the trailer coach's fair market value
11 multiplied by the number of mills levied in the local tax
12 collecting unit in which the trailer coach is located.

13 (3) The specific tax levied under this section is a tax upon
14 the owners or occupants of each occupied trailer coach, including
15 trailer coaches licensed under the ~~provisions of Act No. 300 of~~
16 ~~the Public Acts of 1949, as amended, being sections 257.1 to~~
17 ~~257.923 of the Compiled Laws of 1948, notwithstanding any~~
18 ~~provision of Act No. 300 of the Public Acts of 1949, as amended,~~
19 ~~to the contrary~~ Michigan vehicle code, 1949 PA 300, MCL 257.1 to
20 257.923, occupying space within the trailer coach park.

21 (4) The specific tax levied under subsection (1) shall be
22 remitted annually as provided in section 43.

23 (5) The local tax collecting unit shall collect the specific
24 tax levied under subsection (2) at the same time and in the same
25 manner as taxes collected under the general property tax act,
26 1893 PA 206, MCL 211.1 to 211.157. The local tax collecting unit
27 shall distribute the specific tax collected under this subsection

1 in the same proportion as taxes collected under the general
2 property tax act, 1893 PA 206, MCL 211.1 to 211.157.

3 (6) The specific tax ~~shall be~~ levied under subsection (1)
4 or (2) is in lieu of any **general ad valorem** property tax ~~levied~~
5 ~~upon~~ **collected on** the trailer coach ~~pursuant to the provisions~~
6 ~~of Act No. 206 of the Public Acts of 1893, as amended, being~~
7 ~~sections 211.1 to 211.157 of the Compiled Laws of 1948, upon or~~
8 ~~on account of the trailer~~ **under the general property tax act,**
9 **1893 PA 206, MCL 211.1 to 211.157, while the trailer coach is**
10 located in the trailer coach park. ~~The licensee of a~~

11 (7) A trailer coach park shall not collect a ~~monthly~~
12 **specific tax under subsection (1) or (2)** for any space occupied
13 by a trailer coach accompanied by an automobile ~~when~~ **if** the
14 trailer coach and automobile bear license plates issued by ~~any~~
15 **a state other than this state, the trailer coach and accompanying**
16 **automobile do not occupy the space** for an accumulated period ~~not~~
17 ~~to exceed~~ **of more than** 90 days in any 12-month period, ~~if~~ **and**
18 all the occupants of the trailer coach ~~with~~ **and** accompanying
19 ~~automobiles~~ **automobile** are tourists or vacationists. ~~When~~
20 ~~one~~ **The exemption under this subsection does not apply if 1 or**
21 **more persons occupying a the trailer coach bearing a foreign**
22 ~~license~~ **are employed or in this state, are conducting any**
23 **manner of business in this state, or are** furnishing any service
24 for gain ~~within~~ **in this state. , there shall be no exemption**
25 ~~from the specific tax.~~

26 Sec. 42. (1) The treasurer of ~~the municipality,~~ **a local**
27 **tax collecting unit** in which a trailer coach park is located ~~,~~

1 shall ~~accept~~ do all of the following:

2 **(a) Accept** and verify the ~~monthly reports~~ **annual tax**
 3 **payment of the specific tax levied under section 41(1) from**
 4 ~~licensees and collect~~ **the trailer coach park required under**
 5 **section 43.**

6 **(b) Collect** and disburse the ~~monthly~~ **annual tax payments**
 7 **payment of the specific tax levied under section 41(1) as**
 8 **provided in this ~~act~~ section.**

9 **(2) The ~~municipal~~ treasurer of the local tax collecting**
 10 **unit shall issue a receipt in triplicate for ~~all money~~ the**
 11 **specific tax levied under section 41(1) that is** collected under
 12 this act. ~~the~~ **The** original receipt ~~to~~ **shall** be given to the
 13 ~~licensee, the duplicate to~~ **trailer coach park, 1 copy shall be**
 14 retained by the treasurer for municipal records, and ~~the~~
 15 ~~triplicate~~ **1 copy**, together with 50 cents **per month** per trailer
 16 coach, shall be transmitted to the ~~county~~ treasurer ~~who~~
 17 ~~shall~~ **of the county in which the trailer coach park is located.**

18 **(3) A county treasurer who receives an annual payment of the**
 19 **specific tax levied under section 41(1) under subsection (2)**
 20 **shall** issue a receipt for the amount received and credit the
 21 proceeds to the county general fund.

22 **(4) The ~~municipal~~ treasurer of the local tax collecting**
 23 **unit that collects an annual tax payment of the specific tax**
 24 **levied under section 41(1) under subsection (1) shall credit the**
 25 ~~municipal~~ **general fund of the local tax collecting unit** with 50
 26 cents **per month for each** trailer coach located within the
 27 municipality. For taxes ~~transmitted~~ **collected under section**

1 41(1) after June 30, 1994, the ~~municipal~~ treasurer shall
2 transmit \$2.00 **per month** for each trailer coach ~~parked in the~~
3 ~~municipality~~ **located in the local tax collecting unit that is**
4 **subject to the specific tax levied under this act** to the state
5 treasury for credit to the state school aid fund established by
6 section 11 of article IX of the state constitution of 1963.

7 Sec. 43. (1) ~~All remittances of monthly taxes shall be~~
8 ~~made by the licensee on or before the fifth day of each month for~~
9 ~~the preceding month. Nothing in this act shall prohibit any~~
10 ~~licensee from reimbursing himself for the amount of each specific~~
11 ~~tax which he is obligated to collect and remit by adding to his~~
12 ~~charges for~~ **A trailer coach park shall remit to the treasurer of**
13 **the local tax collecting unit in which the trailer coach park is**
14 **located the specific tax levied under section 41(1) not later**
15 **than January 15 for taxes levied and collected under this act in**
16 **the immediately preceding year.**

17 (2) **A trailer coach park may add a charge equal to the**
18 **specific tax levied under this act to each parking space in** ~~his~~
19 **the trailer coach park.** ~~an amount equal to the specific tax~~
20 ~~levied hereunder.~~

21 Enacting section 1. This amendatory act takes effect
22 January 1, 2004.