HOUSE BILL No. 5099

August 24, 2005, Introduced by Rep. Jones and referred to the Committee on Local Government and Urban Policy.

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 section 41 (MCL 125.1041).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 41. (1) -Each EXCEPT AS OTHERWISE PROVIDED IN THIS
- 2 SECTION, EACH licensee shall collect and remit a specific tax of
- 3 \$3.00 per month, or major fraction thereof OF A MONTH, per
- 4 occupied trailer coach, which shall be SPECIFIC TAX IS a tax upon
- 5 the owners or occupants of each occupied trailer coach, including
- 6 trailer coaches licensed under the provisions of Act No. 300 of
- 7 the Public Acts of 1949, as amended, being sections 257.1 to

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- 1 257.923 of the Compiled Laws of 1948 MICHIGAN VEHICLE CODE, 1949
- 2 PA 300, MCL 257.1 TO 257.923, notwithstanding any provision of Act
- 3 No. 300 of the Public Acts of 1949, as amended THE MICHIGAN
- 4 VEHICLE CODE, 1949 PA 300, MCL 257.1 TO 257.923, to the contrary,
- 5 occupying space within the trailer coach park.
- 6 (2) —The— FOR A TRAILER COACH SUBJECT TO THE SPECIFIC TAX
- 7 UNDER THIS ACT, THE specific tax -shall be IS in lieu of any
- 8 property tax levied upon the trailer coach -pursuant to the
- 9 provisions of Act No. 206 of the Public Acts of 1893, as amended,
- 10 being sections 211.1 to 211.157 of the Compiled Laws of 1948 UNDER
- 11 THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO 211.157,
- 12 upon or on account of the OCCUPIED trailer COACH while located in
- 13 the trailer coach park.
- 14 (3) BEGINNING JANUARY 1, 2006, THE SPECIFIC TAX UNDER THIS ACT
- 15 DOES NOT APPLY TO AN OCCUPIED TRAILER COACH THAT IS A NEW MOBILE
- 16 HOME AND AN OCCUPIED TRAILER COACH THAT IS A NEW MOBILE HOME SHALL
- 17 BE SUBJECT TO THE LEVY AND COLLECTION OF GENERAL AD VALOREM TAXES
- 18 UNDER THE GENERAL PROPERTY TAX ACT, 1893 PA 206, MCL 211.1 TO
- 19 211.157, AS PROVIDED IN SECTION 2 OF THE GENERAL PROPERTY TAX ACT,
- 20 1893 PA 206, MCL 211.2. AS USED IN THIS SUBSECTION, "NEW MOBILE
- 21 HOME" MEANS A MOBILE HOME FOR WHICH A CERTIFICATE OF TITLE WAS
- 22 INITIALLY ISSUED UNDER THE MOBILE HOME COMMISSION ACT, 1987 PA 96,
- 23 MCL 125.2301 TO 125.2349, ON OR AFTER JANUARY 1, 2006.
- 24 (4) The licensee of a trailer coach park shall not collect a
- 25 monthly tax for any space occupied by —a— AN OCCUPIED trailer coach
- 26 accompanied by an automobile —when— IF the OCCUPIED trailer coach
- 27 and automobile bear license plates issued by any state other than

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- 1 this state for an accumulated period not to exceed 90 days in any
- 2 12-month period, if all the occupants of the OCCUPIED trailer coach
- 3 with AND accompanying automobiles are tourists or vacationists.
- 4 (5) When one IF 1 or more persons occupying a trailer coach
- 5 bearing a foreign license are employed or are conducting any manner
- 6 of business or furnishing any service for gain within this state,
- 7 there shall be no exemption from THE OCCUPIED TRAILER COACH IS
- 8 SUBJECT TO the specific tax LEVIED UNDER THIS ACT.
- 9 Enacting section 1. This amendatory act does not take effect
- 10 unless Senate Bill No. ____ or House Bill No. 5083(request no.
- 11 01817'05) of the 93rd Legislature is enacted into law.

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