

SUBSTITUTE FOR
SENATE BILL NO. 111

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 licensee shall collect and remit a specific
2 tax of \$3.00 per month, or major fraction thereof, per occupied
3 trailer coach, which shall be a tax upon the owners or occupants of
4 each occupied trailer coach, including trailer coaches licensed
5 under the ~~provisions of Act No. 300 of the Public Acts of 1949, as~~

1 ~~amended, being sections 257.1 to 257.923 of the Compiled Laws of~~
2 ~~1948~~ **MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.1 TO 257.923,**
3 ~~notwithstanding any provision of Act No. 300 of the Public Acts of~~
4 ~~1949, as amended~~ **THE MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.1**
5 **TO 257.923,** to the contrary, occupying space within the trailer
6 coach park. The specific tax shall be in lieu of any property tax
7 levied upon the trailer coach pursuant to the provisions of ~~Act No.~~
8 ~~206 of the Public Acts of 1893, as amended, being sections 211.1 to~~
9 ~~211.157 of the Compiled Laws of 1948~~ **THE GENERAL PROPERTY TAX ACT,**
10 **1893 PA 206, MCL 211.1 TO 211.157,** upon or on account of the
11 trailer while located in the trailer coach park. The licensee of a
12 trailer coach park shall not collect a monthly tax for any space
13 occupied by a trailer coach accompanied by an automobile when the
14 trailer coach and automobile bear license plates issued by any
15 state other than this state for an accumulated period not to exceed
16 90 days in any 12-month period, if all the occupants of the trailer
17 coach with accompanying automobiles are tourists or ~~vacationists~~
18 **VACATIONERS.** When ~~one~~ 1 or more persons occupying a trailer coach
19 bearing a foreign license are employed or are conducting any manner
20 of business or furnishing any service for gain within this state,
21 there shall be no exemption from the specific tax **UNDER THIS ACT.**

22 (2) IF A LICENSEE DOES NOT REMIT THE SPECIFIC TAX BY THE DATE
23 REQUIRED UNDER SECTION 43, THE LICENSEE SHALL PAY A LATE PAYMENT
24 PENALTY OF 3% OF THE UNPAID BALANCE. INTEREST SHALL ACCRUE ON THE
25 UNPAID BALANCE AT A RATE OF 1% PER MONTH AND THE LICENSEE SHALL BE
26 LIABLE FOR A CIVIL FINE OF NOT MORE THAN \$10.00 PER OCCUPIED
27 TRAILER COACH FOR EACH MONTH THE LICENSEE DOES NOT REMIT THE

1 SPECIFIC TAX AUTHORIZED UNDER THIS SECTION.