

Act No. 5
Public Acts of 2008
Approved by the Governor
February 7, 2008
Filed with the Secretary of State
February 7, 2008
EFFECTIVE DATE: February 7, 2008

**STATE OF MICHIGAN
94TH LEGISLATURE
REGULAR SESSION OF 2008**

Introduced by Senators Jelinek, Pappageorge and Anderson

ENROLLED SENATE BILL No. 111

AN ACT 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:

Sec. 41. (1) Each licensee shall collect and remit a specific tax of \$3.00 per month, or major fraction thereof, per occupied trailer coach, which shall be a tax upon the owners or occupants of each occupied trailer coach, including trailer coaches licensed under the Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923, notwithstanding any provision of the Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923, to the contrary, occupying space within the trailer coach park. The specific tax shall be in lieu of any property tax levied upon the trailer coach pursuant to the provisions of the general property tax act, 1893 PA 206, MCL 211.1 to 211.157, upon or on account of the trailer while located in the trailer coach park. The licensee of a trailer coach park shall not collect a monthly tax for any space occupied by a trailer coach accompanied by an automobile when the trailer coach and automobile bear license plates issued by any state other than this state for an accumulated period not to exceed 90 days in any 12-month period, if all the occupants of the trailer coach with accompanying automobiles are tourists or vacationers. When 1 or more persons occupying a trailer coach bearing a foreign license are employed or are conducting any manner of business or furnishing any service for gain within this state, there shall be no exemption from the specific tax under this act.

(2) If a licensee does not remit the specific tax by the date required under section 43, the licensee shall pay a late payment penalty of 3% of the unpaid balance. Interest shall accrue on the unpaid balance at a rate of 1% per month and the licensee shall be liable for a civil fine of not more than \$10.00 per occupied trailer coach for each month the licensee does not remit the specific tax authorized under this section.

This act is ordered to take immediate effect.

Carol Morey Viventi

Secretary of the Senate

Richard J. Brown

Clerk of the House of Representatives

Approved _____

Governor