

**TRAILER COACH PARKS**  
**Act 243 of 1959**

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.

**History:** 1959, Act 243, Eff. Mar. 19, 1960.

*The People of the State of Michigan enact:*

**125.1001-125.1034 Repealed. 1976, Act 419, Eff. July 12, 1978.**

**125.1035 Trailer coach parks; location in more than one municipality.**

Sec. 35. If a trailer coach park is located in more than one municipality, then it shall be considered to be a separate park for each of the municipalities in which it is located, except that all requirements pertaining to physical arrangement and provision of facilities shall be the same as though for a single park. Any license fees and monthly taxes accruing to municipalities under the provisions of this act shall be paid to each municipality on the basis of the number of trailer coach sites in each municipality and the number of occupied trailer coaches on sites in each municipality.

**History:** 1959, Act 243, Eff. Mar. 19, 1960.

**125.1036 Repealed. 1970, Act 172, Imd. Eff. Jan. 1, 1971.**

**Compiler's note:** The repealed section pertained to trailer park summer license.

**125.1041 Specific tax; collection; exception; late payment penalty.**

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.

**History:** 1959, Act 243, Eff. Mar. 19, 1960;—Am. 2008, Act 5, Imd. Eff. Feb. 7, 2008.

**125.1042 Trailer coach parks; disbursement of tax revenue.**

Sec. 42. The treasurer of the municipality, in which a trailer coach park is located, shall accept and verify the monthly reports from licensees and collect and disburse the monthly tax payments as provided in this act. The municipal treasurer shall issue a receipt in triplicate for all money collected under this act, the original receipt to be given to the licensee, the duplicate to be retained by the treasurer for municipal records, and the triplicate, together with 50 cents per trailer coach shall be transmitted to the county treasurer, who shall issue a receipt for the amount received and credit the proceeds to the county general fund. The municipal treasurer shall credit the municipal general fund with 50 cents per trailer coach located within the municipality. For taxes transmitted after June 30, 1994, the municipal treasurer shall transmit \$2.00 for each trailer coach parked in the municipality to the state treasury for credit to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

**History:** 1959, Act 243, Eff. Mar. 19, 1960;—Am. 1994, Act 365, Imd. Eff. Dec. 27, 1994.

**125.1043 Trailer coach parks; tax, remittance; reimbursement of licensee.**

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Page 1

Michigan Compiled Laws Complete Through PA 146 of 2019

Sec. 43. All remittances of monthly taxes shall be made by the licensee on or before the fifth day of each month for the preceding month. Nothing in this act shall prohibit any licensee from reimbursing himself for the amount of each specific tax which he is obligated to collect and remit by adding to his charges for each parking space in his trailer coach park an amount equal to the specific tax levied hereunder.

**History:** 1959, Act 243, Eff. Mar. 19, 1960.

**125.1051-125.1097 Repealed. 1970, Act 172, Eff. Jan. 1, 1971;—1976, Act 419, Eff. July 12, 1978.**

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