

HOUSE BILL No. 4648

May 6, 2003, Introduced by Reps. Tabor, Middaugh, LaSata, Pastor and Julian and referred to the Committee on Commerce.

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 section 41 (MCL 125.1041).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

TITLE

1
2 An act to ~~define, license and regulate trailer coach parks;~~
3 ~~to prescribe the powers and duties of the state health~~
4 ~~commissioner and other state and local officers; to provide for~~
5 the levy and collection of a specific ~~taxes~~ **tax** on **certain**
6 occupied trailers in trailer coach parks; ~~and the disposition~~
7 **to provide for the collection and distribution** of the ~~revenues~~
8 ~~therefrom; to provide remedies and penalties for the violation of~~

1 ~~this act~~ **specific tax**; and to repeal ~~certain~~ acts and parts of
2 acts.

3 Sec. 41. (1) ~~Each licensee~~ **Except as otherwise provided**
4 **in subsection (2), each trailer coach park** shall collect and
5 remit a specific tax of \$3.00 per month ~~—~~ or major fraction
6 ~~thereof,~~ **of a month** per occupied trailer coach. ~~—, which shall~~
7 ~~be~~

8 (2) **The specific tax levied under this act shall not be**
9 **assessed against an occupied trailer coach located in a mobile**
10 **home park for which an initial license to operate was issued**
11 **under section 16 of the mobile home commission act, 1987 PA 96,**
12 **MCL 125.2316, after December 31, 2003. An occupied trailer coach**
13 **located in a mobile home park for which an initial license to**
14 **operate was issued under section 16 of the mobile home commission**
15 **act, 1987 PA 96, MCL 125.2316, after December 31, 2003, is**
16 **subject to the collection of taxes under the general property tax**
17 **act, 1893 PA 206, MCL 211.1 to 211.157.**

18 (3) **The specific tax levied under this act is** a tax upon the
19 owners or occupants of each occupied trailer coach, including
20 trailer coaches licensed under the ~~provisions of Act No. 300 of~~
21 ~~the Public Acts of 1949, as amended, being sections 257.1 to~~
22 ~~257.923 of the Compiled Laws of 1948, notwithstanding any~~
23 ~~provision of Act No. 300 of the Public Acts of 1949, as amended,~~
24 ~~to the contrary~~ **Michigan vehicle code, 1949 PA 300, MCL 257.1 to**
25 **257.923, occupying space within the trailer coach park.**

26 (4) **The specific tax levied under this act shall be in lieu**
27 **of any** ~~property tax levied upon~~ **taxes on** the trailer coach

1 ~~pursuant to the provisions of Act No. 206 of the Public Acts of~~
2 ~~1893, as amended, being sections 211.1 to 211.157 of the Compiled~~
3 ~~Laws of 1948~~ **that are collected under the general property tax**
4 **act, 1893 PA 206, MCL 211.1 to 211.157,** upon or on account of the
5 trailer **coach** while **it is** located in the trailer coach park.

6 ~~The licensee of a~~

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

21 Enacting section 1. This amendatory act does not take
22 effect unless Senate Bill No. _____ or House Bill No. 4647
23 (request no. 00075'03) of the 92nd Legislature is enacted into
24 law.