

# HOUSE BILL No. 5098

September 30, 2003, Introduced by Reps. Milosch, Stahl, Tabor, Robertson, Pastor and LaJoy 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 the title and sections 35 and 41 (MCL 125.1035 and 125.1041); and to repeal acts and parts of acts.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

TITLE

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 **a specific tax** on **certain**  
occupied trailers in trailer coach parks; ~~and the disposition~~  
**to provide for the collection and distribution** of the ~~revenues~~

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1 ~~therefrom; to provide remedies and penalties for the violation of~~  
 2 ~~this act~~ **specific tax**; and to repeal ~~certain~~ acts and parts of  
 3 acts.

4 Sec. 35. ~~If~~ **All of the following apply to** a trailer coach  
 5 park ~~is~~ located in more than ~~one~~ 1 municipality: ~~, then it~~

6 **(a) The trailer coach park** shall be considered to be a  
 7 separate **trailer coach** park for each of the municipalities in  
 8 which it is located. ~~, except that all~~

9 **(b) All** requirements pertaining to physical arrangement and  
 10 provision of facilities shall be the same as though for a single  
 11 **trailer coach** park.

12 **(c)** Any license fees and ~~monthly~~ taxes accruing to  
 13 ~~municipalities~~ **a municipality** under ~~the provisions of~~ this  
 14 act shall be paid ~~to each municipality~~ on the basis of the  
 15 number of trailer coach sites in ~~each~~ **that** municipality and the  
 16 number of occupied trailer coaches on sites in ~~each~~ **that**  
 17 municipality.

18 Sec. 41. (1) ~~Each licensee~~ **Prior to January 1, 2013,**  
 19 **except as otherwise provided in subsection (2), a trailer coach**  
 20 **park** shall collect ~~and remit~~ a specific tax of \$3.00 per month  
 21 ~~, or major fraction thereof,~~ **of a month** per occupied  
 22 trailer coach. ~~, which shall be~~

23 **(2) The specific tax levied under this act shall not be**  
 24 **levied on an occupied trailer coach for which a certificate of**  
 25 **title is issued under the mobile home commission act, 1987 PA 96,**  
 26 **MCL 125.2301 to 125.2349, after the effective date of the**  
 27 **amendatory act that added this subsection. An occupied trailer**

1 coach for which a certificate of title is issued under the mobile  
2 home commission act, 1987 PA 96, MCL 125.2301 to 125.2349, after  
3 the effective date of the amendatory act that added this  
4 subsection is considered real property and is subject to the  
5 collection of taxes under the general property tax act, 1893 PA  
6 206, MCL 211.1 to 211.157.

7 (3) The specific tax levied under this section is a tax upon  
8 the owners or occupants of each occupied trailer coach, including  
9 trailer coaches licensed under the ~~provisions of Act No. 300 of~~  
10 ~~the Public Acts of 1949, as amended, being sections 257.1 to~~  
11 ~~257.923 of the Compiled Laws of 1948, notwithstanding any~~  
12 ~~provision of Act No. 300 of the Public Acts of 1949, as amended,~~  
13 ~~to the contrary~~ Michigan vehicle code, 1949 PA 300, MCL 257.1 to  
14 257.923, occupying space within the trailer coach park.

15 (4) The specific tax ~~shall be~~ levied under this section is  
16 in lieu of any **general ad valorem** property tax ~~levied upon~~  
17 **collected on** the trailer coach ~~pursuant to the provisions of Act~~  
18 ~~No. 206 of the Public Acts of 1893, as amended, being sections~~  
19 ~~211.1 to 211.157 of the Compiled Laws of 1948, upon or on account~~  
20 ~~of the trailer~~ **under the general property tax act, 1893 PA 206,**  
21 **MCL 211.1 to 211.157,** while the trailer coach is located in the  
22 trailer coach park. ~~The licensee of a~~

23 (5) A trailer coach park shall not collect a ~~monthly~~  
24 **specific tax under this section** for any space occupied by a  
25 trailer coach accompanied by an automobile ~~when~~ **if** the trailer  
26 coach and automobile bear license plates issued by ~~any~~ a state  
27 other than this state, **the trailer coach and accompanying**

1 **automobile do not occupy the space** for an accumulated period ~~not~~  
2 ~~to exceed~~ **of more than** 90 days in any 12-month period, ~~if~~ **and**  
3 all the occupants of the trailer coach ~~with~~ **and** accompanying  
4 ~~automobiles~~ **automobile** are tourists or vacationists. ~~When~~  
5 ~~one~~ **The exemption under this subsection does not apply if** 1 or  
6 more persons occupying ~~a~~ **the** trailer coach ~~bearing a foreign~~  
7 ~~license~~ are employed ~~or~~ **in this state**, are conducting any  
8 manner of business **in this state**, or **are** furnishing any service  
9 for gain ~~within~~ **in** this state. ~~, there shall be no exemption~~  
10 ~~from the specific tax.~~

11 Enacting section 1. 1959 PA 243, MCL 125.1035 to 125.1043,  
12 is repealed effective January 1, 2013.

13 Enacting section 2. This amendatory act does not take  
14 effect unless Senate Bill No. \_\_\_\_\_ or House Bill No. 5100  
15 (request no. 03846'03) of the 92nd Legislature is enacted into  
16 law.