

SENATE BILL No. 5

January 11, 1989, Introduced by Senator N. SMITH and referred to the Committee on Finance.

A bill to amend section 41 of Act No. 243 of the Public Acts of 1959, 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,"

being section 125.1041 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 41 of Act No. 243 of the Public Acts of
2 1959, being section 125.1041 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 41. Each licensee shall collect and remit a specific
5 tax of ~~-\$3.00-~~ \$30.00 per month, or major fraction ~~thereof~~ OF A
6 MONTH, per occupied trailer coach, which shall be a tax upon the
7 owners or occupants of each occupied trailer coach, including

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