1

## **HOUSE BILL No. 6345**

September 18, 2002, Introduced by Reps. Tabor, DeRossett, Julian and Hummel 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

2 An act to define, license and regulate trailer coach parks;

to prescribe the powers and duties of the state health commis-

sioner and other state and local officers; to provide for the

levy and collection of A specific taxes TAX on CERTAIN occupied

trailers in trailer coach parks; and the disposition TO PROVIDE

7 FOR THE COLLECTION AND DISTRIBUTION of the revenues therefrom;

07788'02 a FDD

1 to provide remedies and penalties for the violation of this act

2

- 2 SPECIFIC TAX; and to repeal -certain acts and parts of 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, 2002. 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, 2002, 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 provi-
- 23 sion of Act No. 300 of the Public Acts of 1949, as amended, to
- 24 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
- 8 SPECIFIC tax for any space occupied by a trailer coach accom-
- 9 panied by an automobile when IF the trailer coach and automo-
- 10 bile bear license plates issued by any A state other than this
- 11 state, THE TRAILER COACH AND ACCOMPANYING AUTOMOBILE DO NOT
- 12 OCCUPY THE SPACE for an accumulated period not to exceed OF
- 13 MORE THAN 90 days in any 12-month period, -if AND all the occu-
- 14 pants of the trailer coach -with AND accompanying -automobiles
- 15 AUTOMOBILE are tourists or vacationists. When one THE EXEMP-
- 16 TION UNDER THIS SUBSECTION DOES NOT APPLY IF 1 or more persons
- 17 occupying a THE trailer coach bearing a foreign license are
- 18 employed or IN THIS STATE, are conducting any manner of busi-
- 19 ness IN THIS STATE, or ARE furnishing any service for gain
- 20 within IN this state. , there shall be no exemption from the
- 21 specific tax.
- 22 Enacting section 1. This amendatory act does not take
- 23 effect unless Senate Bill No. \_\_\_\_\_ or House Bill No. 6344
- 24 (request no. 07788'02) of the 91st Legislature is enacted into
- 25 law.