



HOUSE BILL No. 5996

July 3, 1996, Introduced by Reps. Hammerstrom, Jellema, DeLange, Owen and Berman and referred to the Committee on Tax Policy.

A bill to amend sections 41 and 42 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,"

section 42 as amended by Act No. 365 of the Public Acts of 1994, being sections 125.1041 and 125.1042 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Sections 41 and 42 of Act No. 243 of the Public
2 Acts of 1959, section 42 as amended by Act No. 365 of the Public
3 Acts of 1994, being section 125.1041 and 125.1042 of the Michigan
4 Compiled Laws, are amended to read as follows:

1 Sec. 41. (1) ~~Each~~ EXCEPT AS OTHERWISE PROVIDED IN THIS
2 SECTION, EACH licensee shall collect and remit a specific tax of
3 \$3.00 per month, or major fraction ~~thereof~~ OF A MONTH, per
4 occupied trailer coach, which shall be a tax upon the owners or
5 occupants of each occupied trailer coach, including trailer
6 coaches licensed under the ~~provisions of~~ MICHIGAN VEHICLE CODE,
7 Act No. 300 of the Public Acts of 1949, ~~as amended,~~ being sec-
8 tions 257.1 to 257.923 of the MICHIGAN Compiled Laws, ~~of 1948,~~
9 notwithstanding any provision of Act No. 300 of the Public Acts
10 of 1949, ~~as amended,~~ to the contrary, occupying space within
11 the trailer coach park. The specific tax shall be in lieu of any
12 property tax levied upon the trailer coach pursuant to the
13 ~~provisions of~~ GENERAL PROPERTY TAX ACT, Act No. 206 of the
14 Public Acts of 1893, ~~as amended,~~ being sections 211.1 to
15 211.157 of the MICHIGAN Compiled Laws, ~~of 1948,~~ upon or on
16 account of the trailer while located in the trailer coach park.
17 The licensee of a trailer coach park shall not collect a monthly
18 tax for any space occupied by a trailer coach accompanied by an
19 automobile when the trailer coach and automobile bear license
20 plates issued by any state other than this state for an accumu-
21 lated period not to exceed 90 days in any 12-month period ~~—~~ if
22 all the occupants of the trailer coach with accompanying automo-
23 biles are tourists or ~~vacationists~~ VACATIONERS. When ~~one~~ 1
24 or more persons occupying a trailer coach bearing a foreign
25 license are employed or are conducting any manner of business or
26 furnishing any service for gain within this state, there shall be
27 no exemption from the specific tax.

1 (2) BEGINNING JANUARY 1, 1997, THE SPECIFIC TAX DESCRIBED IN
2 SUBSECTION (1) SHALL BE \$15.00 PER MONTH, OR MAJOR FRACTION OF A
3 MONTH.

4 (3) BEGINNING JANUARY 1, 1998, AND EACH YEAR AFTER JANUARY
5 1, 1998, THE SPECIFIC TAX DESCRIBED IN SUBSECTION (2) SHALL BE
6 ADJUSTED TO REFLECT THE ANNUAL AVERAGE PERCENTAGE INCREASE IN THE
7 DETROIT CONSUMER PRICE INDEX IN THE IMMEDIATELY PRECEDING YEAR.
8 AS USED IN THIS SUBSECTION, "DETROIT CONSUMER PRICE INDEX" MEANS
9 THE MOST COMPREHENSIVE INDEX OF CONSUMER PRICES AVAILABLE FOR THE
10 DETROIT AREA FROM THE UNITED STATES DEPARTMENT OF LABOR, BUREAU
11 OF LABOR STATISTICS.

12 Sec. 42. The treasurer of the municipality ~~—~~ in which a
13 trailer coach park is located ~~—~~ shall accept and verify the
14 monthly reports from licensees and collect and disburse the
15 monthly tax payments as provided in this act. The municipal
16 treasurer shall issue a receipt in triplicate for all money col-
17 lected under this act, the original receipt to be given to the
18 licensee, the duplicate to be retained by the treasurer for
19 municipal records, and the triplicate, together with ~~50 cents~~
20 1/6 OF THE SPECIFIC TAX per trailer coach shall be transmitted to
21 the county treasurer, who shall issue a receipt for the amount
22 received and credit the proceeds to the county general fund. The
23 municipal treasurer shall credit the municipal general fund with
24 ~~50 cents~~ 1/6 OF THE SPECIFIC TAX per trailer coach located
25 within the municipality. For taxes transmitted after June 30,
26 1994, the municipal treasurer shall transmit ~~\$2.00~~ 2/3 OF THE
27 SPECIFIC TAX for each trailer coach parked in the municipality to

1 the state treasury for credit to the state school aid fund
2 established by section 11 of article IX of the state constitution
3 of 1963.