

HOUSE BILL No. 5822

May 23, 2000, Introduced by Reps. Richardville, Scranton, DeRossett, Kukuk, Mans, Lockwood and Garcia and referred to the Committee on Economic Development.

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, 41, 42, and 43 (MCL 125.1035, 125.1041, 125.1042, and 125.1043), section 42 as amended by 1994 PA 365.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 TITLE

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

- 3 MANUFACTURED HOME parks; to prescribe the powers and duties of
- 4 the state health commissioner DIRECTOR OF THE DEPARTMENT OF
- 5 COMMUNITY HEALTH and other state and local officers; to provide
- 6 for the levy and collection of specific taxes on occupied

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- 1 trailers AND MANUFACTURED HOMES in trailer coach MANUFACTURED
- 2 HOME parks and the disposition of the revenues therefrom FROM
- 3 THE SPECIFIC TAX; AND to provide remedies and penalties for the
- 4 violation of this act. ; and to repeal certain acts and parts of
- 5 acts.
- 6 Sec. 35. (1) If a trailer coach MANUFACTURED HOME park is
- 7 located in more than one 1 municipality, then it shall be IS
- 8 considered to be a separate park for each of the municipalities
- 9 in which it is located, except that all requirements pertaining
- 10 to physical arrangement and provision of facilities shall be the
- 11 same as though for a single park. Any license LICENSE fees and
- 12 monthly taxes accruing to municipalities under the provisions of
- 13 this act shall be paid to each municipality on the basis of the
- 14 number of trailer coach MANUFACTURED HOME sites in each munici-
- 15 pality and the number of occupied trailer coaches MANUFACTURED
- 16 HOMES on sites in each municipality.
- 17 (2) AS USED IN THIS ACT:
- 18 (A) "MANUFACTURED HOME" MEANS THAT TERM AS DEFINED IN SEC-
- 19 TION 2 OF THE MANUFACTURED HOUSING COMMISSION ACT, 1987 PA 96,
- 20 MCL 125.2302.
- 21 (B) "TRAILER COACH" MEANS THAT TERM AS DEFINED IN SECTION 74
- 22 OF THE MICHIGAN VEHICLE CODE, 1949 PA 300, MCL 257.74.
- 23 Sec. 41. Each licensee shall collect and remit a specific
- 24 tax of \$3.00 per month, or major fraction thereof OF A MONTH,
- 25 per occupied trailer coach, which shall be MANUFACTURED HOME.
- **26** THE SPECIFIC TAX IS a tax upon ON the owners or occupants of
- 27 each occupied trailer coach MANUFACTURED HOME, including A

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

- 1 Sec. 42. (1) The UNTIL JUNE 30, 2000, THE treasurer of
- 2 the municipality —, in which a trailer coach MANUFACTURED HOME
- 3 park is located shall accept and verify the monthly reports
- 4 from licensees and collect and disburse the monthly tax payments
- 5 as provided in this act. The municipal treasurer shall issue a
- **6** receipt in triplicate for all money collected under this act. —,
- 7 THE TREASURER SHALL GIVE the original receipt to be given to
- 8 the licensee, SHALL RETAIN the duplicate to be retained by the
- 9 treasurer for municipal records, and SHALL TRANSMIT the tripli-
- 10 cate —, together with 50 cents per trailer coach shall be
- 11 transmitted MANUFACTURED HOME to the county treasurer. , who
- 12 THE COUNTY TREASURER shall issue a receipt for the amount
- 13 received and credit the proceeds to the county general fund. The
- 14 municipal treasurer shall credit the municipal general fund with
- 15 50 cents per trailer coach MANUFACTURED HOME located within the
- 16 municipality.
- 17 (2) For taxes transmitted after June 30, 1994 BUT BEFORE
- 18 JUNE 30, 2000, the municipal treasurer shall transmit \$2.00 for
- 19 each trailer coach MANUFACTURED HOME parked in the municipality
- 20 to the state treasury for credit to the state school aid fund
- 21 established by section 11 of article IX of the state constitution
- 22 of 1963.
- 23 (3) FOR TAXES CREDITED AFTER JUNE 30, 2000, THE MUNICIPAL
- 24 TREASURER SHALL TRANSMIT \$2.00 OF THE SPECIFIC TAX FOR EACH MANU-
- 25 FACTURED HOME TO THE SCHOOL DISTRICT IN WHICH THE MANUFACTURED
- 26 HOME IS LOCATED FOR THE PURPOSES OF THE SCHOOL DISTRICT'S
- 27 INFRASTRUCTURE.

- 1 Sec. 43. All remittances A REMITTANCE of monthly taxes
- 2 shall be made by the licensee on or before the fifth day of each
- 3 month for the preceding month. Nothing in this act shall pro-
- 4 hibit any PROHIBITS A licensee from reimbursing himself OR
- 5 HERSELF for the amount of each specific tax which he THAT THE
- 6 LICENSEE is obligated to collect and remit by adding to his
- 7 charges for each parking space in his trailer coach THE MANU-
- 8 FACTURED HOME park an amount equal to the specific tax levied
- 9 hereunder IN THIS ACT.

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