HOUSE BILL No. 4045

January 28, 2003, Introduced by Rep. LaSata 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 sections 41 and 42 (MCL 125.1041 and 125.1042), section 42 as amended by 1994 PA 365.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 41. Each licensee shall collect and remit a specific
- 2 tax of \$3.00 \$8.00 per month, or major fraction thereof of a
- 3 month, per occupied trailer coach. -, which shall be The
- 4 specific tax is a tax -upon- on the owners or occupants of each
- 5 occupied trailer coach, including a trailer -coaches coach
- 6 licensed under the provisions of Act No. 300 of the Public Acts
- 7 of 1949, as amended, being sections 257.1 to 257.923 of the

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- 1 Compiled Laws of 1948 the Michigan vehicle code, 1949 PA 300,
- 2 MCL 257.1 to 257.923, notwithstanding any provision of Act
- 3 No. 300 of the Public Acts of 1949, as amended, that act to the
- 4 contrary, occupying space within the trailer coach park. The
- 5 specific tax -shall be is in lieu of -any- property tax levied
- 6 -upon- on the trailer coach -pursuant- according to the
- 7 provisions of Act No. 206 of the Public Acts of 1893, as
- 8 amended, being sections 211.1 to 211.157 of the Compiled Laws of
- 9 $\frac{1948}{}$ general property tax act, 1893 PA 206, MCL 211.1 to
- 10 211.157, -upon- on or on account of the trailer while located in
- 11 the trailer coach park. The licensee of a trailer coach park
- 12 shall not collect a monthly tax for -any space occupied by a
- 13 trailer coach accompanied by an automobile when the trailer coach
- ${f 14}$ and automobile bear license plates issued by $-{f any}-{f a}$ state other
- **15** than this state for an accumulated period **that does** not to
- **16** exceed 90 days in $\frac{}{}$ any $\frac{}{}$ a 12-month period, if all the occupants
- 17 of the trailer coach with accompanying automobiles are tourists
- 18 or vacationists. When one If 1 or more persons occupying a
- 19 trailer coach bearing a foreign license are employed or are
- 20 conducting -any manner of business or furnishing -any a service
- 21 for gain within this state, there -shall be- is no exemption from
- 22 the specific tax levied under this section.
- 23 Sec. 42. The treasurer of the municipality, in which a
- 24 trailer coach park is located, shall accept and verify the
- 25 monthly reports from licensees and collect and disburse the
- 26 monthly tax payments as provided in this act. The municipal
- 27 treasurer shall issue a receipt in triplicate for all money

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- 1 collected under this act. The treasurer shall give the
- 2 original receipt -to be given to the licensee, retain the
- 3 duplicate to be retained by the treasurer for municipal
- 4 records, and transmit the triplicate, together with 50 cents per
- 5 trailer coach, -shall be transmitted to the county treasurer,
- 6 who shall issue a receipt for the amount received and credit the
- 7 proceeds to the county general fund. The municipal treasurer
- 8 shall credit the municipal general fund with -50 cents \$4.50 per
- **9** trailer coach located within the municipality. For taxes
- 10 transmitted after June 30, 1994, the The municipal treasurer
- 11 shall transmit \$\frac{\$2.00}{}\$ \$3.00 for each trailer coach parked in the
- 12 municipality to the state treasury for credit to the state school
- 13 aid fund established by section 11 of article IX of the state
- 14 constitution of 1963.

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