

# HOUSE BILL No. 5815

August 15, 2012, Introduced by Rep. Farrington and referred to the Committee on Tax Policy.

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 41 as amended by 2008 PA 5 and section 42 as amended by 1994 PA 365.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 41. (1) Each licensee shall collect and remit a specific  
2       tax of ~~\$3.00 per month, or major fraction thereof, per occupied~~  
3       ~~trailer coach,~~ **UNDER THIS SECTION**, which shall be a tax upon the  
4       owners or occupants of each occupied trailer coach, including

trailer coaches licensed under the Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923, notwithstanding any provision of the Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923, to the contrary, occupying space within the trailer coach park. **THE SPECIFIC TAX UNDER THIS SECTION SHALL BE IN THE FOLLOWING AMOUNT:**

(A) FOR A PERSON WHO IS THE OWNER OR OCCUPANT OF A TRAILER COACH ON THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBDIVISION, AND WHICH PERSON OCCUPIED THAT SAME TRAILER COACH AND WAS SUBJECT TO THE SPECIFIC TAX LEVIED UNDER THIS ACT PRIOR TO THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBDIVISION, \$3.00 PER MONTH OR MAJOR FRACTION OF A MONTH.

(B) FOR A PERSON WHO BECOMES THE OWNER OR OCCUPANT OF A TRAILER COACH AFTER THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBDIVISION, AND WHICH PERSON DID NOT OCCUPY THAT SAME TRAILER COACH PRIOR TO THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT ADDED THIS SUBDIVISION, \$24.00 PER MONTH OR MAJOR FRACTION OF A MONTH, ADJUSTED ANNUALLY BY THE CONSUMERS PRICE INDEX. AS USED IN THIS SUBDIVISION, "CONSUMERS PRICE INDEX" MEANS THE UNITED STATES CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS AS DEFINED AND REPORTED BY THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS.

(2) The specific tax shall be in lieu of any property tax levied upon the trailer coach ~~pursuant to the provisions of~~ **UNDER** the general property tax act, 1893 PA 206, MCL 211.1 to ~~211.157,~~ **211.155**, upon or on account of the trailer while located in the trailer coach park. ~~The~~

(3) **EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (4), THE**

licensee of a trailer coach park shall not collect a monthly tax for any space occupied by a trailer coach accompanied by an automobile ~~when~~ **IF** the trailer coach and automobile bear license plates issued by any state other than this state for an accumulated period not to exceed 90 days in any 12-month period, if all the occupants of the trailer coach ~~with~~ **AND** accompanying automobiles are tourists or vacationers. ~~When~~

(4) **IF** 1 or more persons occupying a trailer coach bearing a foreign license are employed or are conducting any manner of business or furnishing any service for gain within this state, there ~~shall be~~ **IS** no exemption from the specific tax under ~~this act.~~ **SUBSECTION (3) .**

(5) ~~(2)~~ If a licensee does not remit the specific tax by the date required under section 43, the licensee shall pay a late payment penalty of 3% of the unpaid balance. Interest shall accrue on the unpaid balance at a rate of 1% per month and the licensee shall be liable for a civil fine of not more than \$10.00 per occupied trailer coach for each month the licensee does not remit the specific tax authorized under this section.

Sec. 42. (1) The treasurer of the municipality ~~in which a~~ trailer coach park is located ~~shall~~ accept and verify the monthly reports from licensees and collect and disburse the monthly tax payments as provided in this ~~act.~~ **SECTION.**

(2) The municipal treasurer shall issue a receipt in triplicate for all money collected under this act. ~~the~~ **THE** original receipt ~~to~~ **SHALL** be given to the licensee, ~~the duplicate~~ ~~to~~ **1 COPY SHALL** be retained by the treasurer for municipal records,

1 and the triplicate, together with 50 cents per trailer coach 1 COPY  
2 shall be transmitted to the county treasurer. 7

3 (3) THE MUNICIPAL TREASURER SHALL DISTRIBUTE THE SPECIFIC TAX  
4 COLLECTED UNDER THIS ACT AS FOLLOWS:

5 (A) THE SPECIFIC TAX COLLECTED UNDER SECTION 42(2)(A) SHALL BE  
6 DISTRIBUTED AS FOLLOWS:

7 (i) 50 CENTS PER TRAILER COACH TO THE COUNTY TREASURER, who  
8 shall issue a receipt for the amount received and credit the  
9 proceeds to the county general fund. The municipal treasurer shall  
10 credit the municipal general fund with

11 (ii) 50 cents per trailer coach located within the  
12 municipality, CREDITED TO THE MUNICIPAL GENERAL FUND. For taxes  
13 transmitted after June 30, 1994, the municipal treasurer shall  
14 transmit

15 (iii) \$2.00 for each trailer coach parked in the municipality to  
16 the state treasury for credit to the state school aid fund  
17 established by section 11 of article IX of the state constitution  
18 of 1963.

19 (B) THE SPECIFIC TAX COLLECTED UNDER SECTION 42(2)(B) SHALL BE  
20 DISTRIBUTED AS FOLLOWS:

21 (i) 16.6% PER TRAILER COACH TO THE COUNTY TREASURER, WHO SHALL  
22 ISSUE A RECEIPT FOR THE AMOUNT RECEIVED AND CREDIT THE PROCEEDS TO  
23 THE COUNTY GENERAL FUND.

24 (ii) 16.6% PER TRAILER COACH LOCATED WITHIN THE MUNICIPALITY,  
25 CREDITED TO THE MUNICIPAL GENERAL FUND.

26 (iii) 66.8% FOR EACH TRAILER COACH PARKED IN THE MUNICIPALITY TO  
27 THE STATE TREASURY FOR CREDIT TO THE STATE SCHOOL AID FUND

1 ESTABLISHED BY SECTION 11 OF ARTICLE IX OF THE STATE CONSTITUTION  
2 OF 1963.