

# SENATE BILL No. 208

February 10, 2009, Introduced by Senator CHERRY and referred to the Committee on Local, Urban and State Affairs.

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 section 41 (MCL 125.1041), as amended by 2008 PA 5.

**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 ~~thereof~~ **OF A MONTH**, per  
3 occupied trailer coach, which shall be a tax upon the owners or  
4 occupants of each occupied trailer coach, including trailer coaches  
5 licensed under the Michigan vehicle code, 1949 PA 300, MCL 257.1 to  
6 257.923, notwithstanding any provision of the Michigan vehicle  
7 code, 1949 PA 300, MCL 257.1 to 257.923, to the contrary, occupying

1 space within the trailer coach park. The specific tax shall be in  
2 lieu of any property tax levied upon the trailer coach **AND,**  
3 **BEGINNING DECEMBER 31, 2008, UPON ANY ADDITION OR IMPROVEMENT TO**  
4 **THE TRAILER COACH LOCATED IN THAT SPACE** pursuant to the provisions  
5 of the general property tax act, 1893 PA 206, MCL 211.1 to ~~211.157~~  
6 **211.155**, upon or on account of the trailer **COACH** while located in  
7 the trailer coach park. The licensee of a trailer coach park shall  
8 not collect a monthly tax for any space occupied by a trailer coach  
9 accompanied by an automobile ~~when~~ **IF** the trailer coach and  
10 automobile bear license plates issued by any state other than this  
11 state for an accumulated period not to exceed 90 days in any 12-  
12 month period, if all the occupants of the trailer coach with  
13 accompanying automobiles are tourists or vacationers. When 1 or  
14 more persons occupying a trailer coach bearing a foreign license  
15 **PLATE** are employed or are conducting any manner of business or  
16 furnishing any service for gain within this state, there shall be  
17 no exemption from the specific tax under this act.

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