

SENATE BILL NO. 492

September 13, 2023, Introduced by Senators IRWIN, CHERRY, CAMILLERI, BAYER, CAVANAGH, CHANG, MCMORROW and GEISS and referred to the Committee on Housing and Human Services.

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~~ **Except as otherwise provided in subsection**
2 **(2), each** licensee shall collect and remit a specific tax of \$3.00

1 per month, or major fraction thereof, per ~~occupied~~ **owner-occupied**
 2 trailer coach, ~~which shall be occupying space in the licensee's~~
 3 **trailer coach park. The specific tax is** a tax ~~upon~~ ~~on~~ the ~~owners or~~
 4 ~~occupants~~ **owner** of each ~~occupied~~ **owner-occupied** trailer coach,
 5 including **owner-occupied** trailer coaches licensed under the
 6 Michigan vehicle code, 1949 PA 300, MCL 257.1 to 257.923,
 7 notwithstanding any provision of the Michigan vehicle code, 1949 PA
 8 300, MCL 257.1 to 257.923, to the contrary. ~~, occupying space~~
 9 ~~within the trailer coach park.~~ The specific tax ~~shall be~~ **is** in lieu
 10 of any **general ad valorem** property tax, ~~levied upon the trailer~~
 11 ~~coach pursuant to the provisions of~~ ~~and~~ **an owner-occupied trailer**
 12 **coach subject to the specific tax is exempt from the collection of**
 13 **taxes under** the general property tax act, 1893 PA 206, MCL 211.1 to
 14 211.157, ~~upon or on account of the trailer while located in the~~
 15 ~~trailer coach park.~~ **211.155.**

16 (2) ~~The~~ **A** licensee of a trailer coach park shall not collect a
 17 ~~monthly~~ **the specific tax described in subsection (1)** for any space
 18 occupied by a trailer coach accompanied by an automobile ~~when~~ **if**
 19 the trailer coach and automobile bear license plates issued by ~~any~~
 20 **a** state other than this state, **the trailer coach and automobile do**
 21 **not occupy the space** for an accumulated period ~~not to exceed~~ **of**
 22 **more than** 90 days in any 12-month period, ~~if all~~ ~~and~~ the **owner and**
 23 **other** occupants, **if any**, of the trailer coach ~~with~~ ~~and~~ accompanying
 24 ~~automobiles~~ **automobile** are tourists or vacationers. ~~When~~ ~~The~~
 25 **exemption under this subsection does not apply if** 1 or more ~~persons~~
 26 **individuals** occupying ~~a~~ ~~the~~ trailer coach ~~bearing a foreign license~~
 27 are employed ~~or~~ ~~in this state~~, are conducting any manner of
 28 business **in this state**, or **are** furnishing any service for gain
 29 ~~within~~ ~~in~~ this state. ~~, there shall be no exemption from the~~

1 ~~specific tax under this act.~~

2 **(3)** ~~(2)~~—If a licensee does not remit the specific tax
3 **described in subsection (1)** by the date required under section 43,
4 the licensee shall pay a late payment penalty of 3% of the unpaid
5 balance. Interest ~~shall accrue~~**accrues** on the unpaid balance at a
6 rate of 1% per month and the licensee ~~shall be~~**is** liable for a
7 civil fine of not more than \$10.00 per ~~occupied~~**owner-occupied**
8 trailer coach for each month the licensee does not remit the
9 specific tax ~~authorized under this section.~~**described in subsection**
10 **(1)**.

11 Enacting section 1. This amendatory act does not take effect
12 unless Senate Bill No. 491 of the 102nd Legislature is enacted into
13 law.