

CAMPING SHELTER IN A TRAILER PARK OR MOBILE HOME COURT OR PARK, INCLUDING ANY SPACE, FACILITIES, OR ACCOMMODATIONS FOR RECREATIONAL VEHICLES OR CAMPING SHELTERS INTENDED AND USED FOR TEMPORARY OCCUPANCY ONLY FOR A PERIOD OF 30 DAYS OR LESS REGARDLESS OF THE PERIOD OF OCCUPANCY; OR

(II) THE PROVIDING OF ANY SERVICES BY A TRAILER PARK OR MOBILE HOME COURT OR PARK IN CONNECTION WITH THE RENTAL, LEASING, OR USE OF ANY SPACE, FACILITIES, OR ACCOMMODATIONS FOR A RECREATIONAL VEHICLE OR CAMPING SHELTER.

(2) THE RATE OF THE TAX AUTHORIZED UNDER THIS SUBSECTION MAY NOT EXCEED 3% OF THE AMOUNTS SUBJECT TO THE TAX.

~~(3) A COUNTY OR MUNICIPAL CORPORATION MAY NOT IMPOSE THE TAX AUTHORIZED UNDER THIS SUBSECTION IF THE COUNTY OR MUNICIPAL CORPORATION IMPOSES THE TAX AUTHORIZED UNDER SUBSECTION (A) OF THIS SECTION.~~

(b) [A] SUBJECT TO THE LIMITATION UNDER SUBSECTION (A-1) (A-2) (2) OF THIS SECTION, A county or municipal corporation shall set the tax rate.

(c) A county or municipal corporation may require the operator or owner of a trailer park or mobile home court or park to collect the tax and to remit it to the county or municipal corporation or to the agency that the county or municipal corporation designates.

(d) A county or municipal corporation may provide for:

(1) The maintenance of suitable public records in connection with the tax and its collection; and

(2) The inspection or publication of the records.

(e) A county or municipal corporation may provide for penalties for the failure to comply with the requirements relating to the tax.

(f) This section does not[:

(1) Affect] AFFECT or eliminate any requirement or provision concerning permits to locate a trailer, house trailer, trailer coach or mobile home[: or

(2) Apply to any recreational vehicle or camping shelter intended and used for temporary occupancy only for a period of 30 days or less].

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.