

NUMBERED LETTER 1995-05

**DUE STATE ACCOUNT NUMBER
TRAILER COACH PARK SPECIFIC TAX**

Issued: Local Audit and Finance Division, Bureau of Local Government Services

Issue Date: January 20, 1995

1995-05 Revised Listing of "Due State of Michigan" Account Numbers

Enclosed is a revised listing of the "Due State of Michigan" subsidiary account numbers. Please insert revised pages 370 and 370a in your copy of the "Uniform Chart of Accounts for Counties and Local Units of Governments in Michigan".

Added is account number 228.46 titled "Due State--Trailer Park Coach Specific Tax."

Account 228.46 is used to record the collections from the local units and the remittance to the State of the \$2.00 per month specific trailer park taxes collected from the local unit treasurers as specified in letter number 21--94.????

If you have any questions, please call (517) 373-3227 or write our office at: Michigan Department of Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228.

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228.		<u>DUE TO STATE OF MICHIGAN</u> This account is used to record amount collected for and owed to the State of Michigan by a local unit of government. Detailed sub-accounts for the various statutory collections and remittances to the State must be maintained. The following sub-account numbers must be used:
	01.	State Education Tax (SET) (PA 331 of 1993) MCL 211.901 et seq.
	02.	State Income Tax Withheld (PA 281 of 1967) MCL 206.351
	03.	Municipal Employees Retirement System (MERS) MCL 38.1532
	04.	Probate Judges' Salary Deduction
	05.	(OPEN) (Use sub-account 228.07)
	06.	Probate Court Shared Fees MCL 600.877
	07.	Michigan Judges' Retirement (Entry Fee) MCL 600.880, 600.2529, 600.5756, 600.8371, 600.8381 and 600.8420. NOTE: You have the option to establish subsidiary accounts for separate accounting, by circuit, district and probate courts for the amounts deposited by each court and subsequent payments for the State. See forms L-2261 and L-3141
	08.	Legislative Retirement (Share of Entry Fee) MCL 600.2529

09.	Community Dispute resolution Fund MCL 600.2529, 600.5756, 600.8371 and 600.8420
10.	District Court Judgment Fees (State cost) MCL 600.8381
11.	Highway Safety Fund MCL 257.629e
12.	Inheritance Tax MCL 205.203
13.	State Tax-Expense of Sale MCL 211.59 and Redemptions MCL 211.74
14.	State Institution MCL 14.123 and 205.13
15.	Plat Fees MCL 560.241
16.	Pistol Permits MCL 28.426
17.	Secret Marriages MCL 551.202 and Delayed Births and Adoptions MCL 333.2891
18.	State Trunk Line Maintenance (County Road--MDOT Contracts)
19.	State Highway--Other Services
20.	State Conservation Costs, (Game & Fish) Fees and Liquidation Damages MCL 300.18, MCL 300.268 and MCL 305.13
21.	Circuit Court Commencement Fees MCL 600.2529 (share of fee for State's General fund(s))
22.	Federal Surplus Property (PA 139 of 1961) MCL 18.257
23.	Sales Tax MCL 205.52 and 205.56
24.	Boat Livery Tags (PA 244 of 1986) MCL 281.588
25.	Late Filing Fees--Election Campaign Act MCL 169.201 et seq.
26.	Civil Fines (PA 94 of 1978) MCL 436.33b (50% of under age civil liquor violation fine)
27.	Unemployment Compensation (1936 Ex. Sess PA 1) MCL 421.13

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28.	Probate Court Ordered Payments (C.C.F. Reimbursements--PA 398 of 1982) MCL 712a.18(2)
29.	DSS Maintenance of Effort (PA 391 of 1980) MCL 400.109
30.	Drivers License Reinstatement Fee MCL 257.321a
31.	Motor Fuel Taxes MCL 207.102
32.	Michigan Justice Training Fund (PA 82 of 1982) MCL 257.907(14)
33.	State License Fee (Health--PA 324 of 1982) MCL 333.12906
34.	Fire Hazard & Prevention--Civil Fine MCL 29.22
35.	(OPEN) (use sub-account 228.07)
36.	Community Mental Health Fees--State Grant Money MCL 330.1226a
37.	Crime Victim Rights Fund (PA 196 of 1989) MCL 780.905
38.	Michigan Department of Transportation--Project Cost Overruns
39.	Probation Oversight Fees (PA 184 of 1989) MCL 771.3c
40.	State Survey & Remonumentation Fund (PA 346 of 1990) MCL 600.2567a
41.	Secondary Road Patrol & Training Fund (PA 163 of 1991) MCL 257.629e
42.	State Court Fund (PA 189 of 1993) MCL 600.151a
43.	Filiation Fee (PA 146 of 1993) MCL 722.717(8)
44.	State Transfer Tax (PA 330 of 1993) MCL 207.521 et seq.
45.	Forensic Fee (PA 35 of 1994) MCL 12.206
46.	Trailer Coach Park Specific Tax (PA 365 of 1994) MCL 125.1042
47.	Open

Please contact the Michigan Department of Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228. Phone 517-373-3227 when further sub-accounts are needed.

NOTE: Use of the correct sub-account number is important. The Michigan Department of Treasury, Receipts Processing Division uses these account numbers for depositing these collections into the applicable State funds and accounts.

This account is:

CREDITED--with all amounts owed to the State of Michigan

DEBITED--with all payments to the State of Michigan of amounts owed.