

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1263 Session of 2013

INTRODUCED BY KAVULICH, MILLARD, FLYNN, CALTAGIRONE, MOUL, COHEN, READSHAW, CLYMER, PAINTER, SWANGER, CARROLL, TOOHL AND GILLEN, APRIL 29, 2013

AS REPORTED FROM COMMITTEE ON TRANSPORTATION, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 12, 2013

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated
2 Statutes, FURTHER PROVIDING FOR DEFINITIONS; AND providing <--
3 for transfer of ownership of vehicles used for human
4 habitation.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Title 75 of the Pennsylvania Consolidated <--
8 Statutes is amended by adding a section to read:

9 SECTION 1. SECTION 102 OF TITLE 75 OF THE PENNSYLVANIA <--
10 CONSOLIDATED STATUTES IS AMENDED BY ADDING A DEFINITION TO READ:
11 § 102. DEFINITIONS.

12 SUBJECT TO ADDITIONAL DEFINITIONS CONTAINED IN SUBSEQUENT
13 PROVISIONS OF THIS TITLE WHICH ARE APPLICABLE TO SPECIFIC
14 PROVISIONS OF THIS TITLE, THE FOLLOWING WORDS AND PHRASES WHEN
15 USED IN THIS TITLE SHALL HAVE, UNLESS THE CONTEXT CLEARLY
16 INDICATES OTHERWISE, THE MEANINGS GIVEN TO THEM IN THIS SECTION:

17 * * *

18 "MANUFACTURED HOME." A MANUFACTURED HOME AS DEFINED IN

1 SECTION 603(6) OF THE NATIONAL MANUFACTURED HOUSING CONSTRUCTION
2 AND SAFETY STANDARDS ACT OF 1974 (PUBLIC LAW 93-383, 42 U.S.C.
3 § 5402(6)).

4 * * *

5 SECTION 2. TITLE 75 IS AMENDED BY ADDING A SECTION TO READ:

6 § 1111.1. Transfer of ownership of vehicles used for human
7 habitation.

8 (a) Tax status certification.--If a mobile home or
9 manufactured home that has been anchored to the ground to
10 facilitate connections with electricity, water and sewerage, is
11 offered for sale or transfer, the transferor shall obtain a tax
12 status certification from the ~~tax collection authority of the~~ <--
13 municipality in which the vehicle is situated and the tax claim
14 bureau or equivalent office TAX CLAIM BUREAU of the county in <--
15 which the ~~vehicle~~ MOBILE HOME OR MANUFACTURED HOME is situated <--
16 SHOWING THE REAL ESTATE TAXES DUE ON THE MOBILE HOME OR <--
17 MANUFACTURED HOME, AS SHOWN BY THE BUREAU'S RECORDS AS OF THE
18 DATE OF THE CERTIFICATION. The tax status certification shall be
19 provided to the transferee and the department in conjunction
20 with the transfer of the ~~vehicle~~ MOBILE HOME OR MANUFACTURED <--
21 HOME and shall include the following:

22 (1) The parcel number assigned to the vehicle.

23 (2) The amount of current or delinquent taxes owed from
24 the parcel number.

25 (3) The date upon which a tax for the parcel number will
26 accrue and the taxing period that the tax will cover.

27 (4) The addresses and telephone numbers of the tax
28 collection authority and tax claim bureau or equivalent
29 office.

30 (b) Certification obtained by third party.--The transferor

1 may request a notary public or other officer empowered to
2 administer oaths or a vehicle dealer or its employee licensed by
3 the State Board of Vehicle Manufacturers, Dealers and
4 Salespersons and authorized by the department to complete
5 certificate of title transfer paperwork to obtain the tax status
6 certification on his behalf. The person or entity obtaining the
7 tax status certification on behalf of the transferor may collect <--
8 a nominal fee RECOUP THE FEE PAID for each certification FROM <--
9 THE TRANSFEROR and is not liable to the transferor, transferee
10 or a taxing authority THE TAX CLAIM BUREAU OR EQUIVALENT OFFICE <--
11 OF THE COUNTY IN WHICH A MOBILE HOME OR MANUFACTURED HOME IS
12 SITUATED for an error or omission on the tax status
13 certification or for payment of a tax due.

14 (c) ~~Taxes~~ REAL ESTATE TAXES due.--If taxes are due from the <--
15 vehicle MOBILE HOME OR MANUFACTURED HOME, the transferor shall <--
16 pay the DELINQUENT REAL ESTATE taxes in full or cause the taxes <--
17 to be paid in full and an updated tax status certification must
18 be issued OBTAINED and provided to the transferee and the <--
19 department before the transfer is completed. Payment OF <--
20 DELINQUENT REAL ESTATE TAXES shall be made either to the taxing <--
21 authority or other appropriate authority authorized to accept
22 payments for delinquent taxes IN ACCORDANCE WITH SECTION 204 OF <--
23 THE ACT OF JULY 7, 1947 (P.L.1368, NO.542), KNOWN AS THE REAL
24 ESTATE TAX SALE LAW.

25 (d) ~~Tax liability. Issuance of a tax status certification~~ <--
26 under this section relieves the transferor or transferee of the
27 vehicle and a third party that secured the tax status
28 certification under subsection (b), from tax liability that
29 accrued for the vehicle prior to the date the tax status
30 certification was issued.

1 (D) TAX LIABILITY.--IF ANY TAX STATUS CERTIFICATION <--
2 INCORRECTLY INDICATES THAT A TAX HAS BEEN PAID OR THAT LESS THAN
3 THE TRUE AND CORRECT AMOUNT IS OWED AND A TRANSFEROR, TRANSFEREE
4 OR THIRD PARTY SECURING THE CERTIFICATION ACTS IN RELIANCE UPON
5 SUCH REPRESENTATIONS, THE TRANSFEROR, TRANSFEREE OR THIRD PARTY
6 SHALL NOT BE LIABLE FOR THE AMOUNT OF THE ERROR. IF A TAX
7 CERTIFICATION IS REQUESTED IN CONNECTION WITH A PARTICULAR
8 TRANSFER OR SALE OF A MOBILE HOME OR MANUFACTURED HOME, THE
9 PARTIES TO THE TRANSACTION SHALL BE PRESUMED TO HAVE ACTED IN
10 RELIANCE UPON THE REPRESENTATIONS IN THE CERTIFICATION.

11 (e) Issuance of certification.--Notwithstanding any other
12 provision of law and regardless of the timing of a tax due to
13 accrue to the ~~vehicle~~ MOBILE HOME OR MANUFACTURED HOME, the ~~tax~~ <--
14 collection authority, Tax Claim Bureau TAX CLAIM BUREAU or an <--
15 equivalent office shall issue a tax status certification as
16 provided in this section upon request by the transferor or
17 transferor's agent.

18 Section 2 3. This act shall take effect in 60 days. <--