

1 H.419

2 Introduced by Representative Marek of Newfane

3 Referred to Committee on

4 Date:

5 Subject: Taxation; mobile home parks; mobile homes

6 Statement of purpose of bill as introduced: This bill proposes to ensure the
7 payment of property taxes on mobile homes by making the owner of a mobile
8 home park responsible for the taxes, and then allowing the owner to pass along
9 the taxes in the form of rent.

10 An act relating to the taxation of mobile homes in a mobile home park

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 3615 is added to read:

13 § 3615. MOBILE HOMES IN MOBILE HOME PARKS

14 For the purpose of any property tax, a mobile home in a mobile home park
15 shall be appraised and set in the grand list of the owner of the mobile home
16 park where the mobile home is situated.

17 Sec. 2. 10 V.S.A. § 6236(g) is added to read:

18 (g) The amount charged for rent under a written lease shall include any
19 amounts assessed to the owner of the mobile home park under 32 V.S.A.
20 § 3615 for a mobile home owned by the lessee.

1 Sec. 3. EFFECTIVE DATE AND TRANSITION RULE

2 This act shall take effect on July 1, 2013 and apply to grand list assessments
3 starting on April 1, 2014. After any notice required under 10 V.S.A. § 6236,
4 owners of mobile home parks may increase rents to reflect any anticipated tax
5 liability arising from the changes in this act.