
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 807

Session of
1977

INTRODUCED BY DeMEDIO, FRYER, RITTER, MEBUS AND WEIDNER,
MARCH 29, 1977

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 29, 1977

AN ACT

1 Providing for the classification and taxing of mobile homes.

2 The General Assembly of the Commonwealth of Pennsylvania

3 hereby enacts as follows:

4 Section 1. Short title.

5 This act shall be known and may be cited as the "Mobile Home
6 Classification and Taxation Act."

7 Section 2. Definitions.

8 The following words and phrases when used in this act shall
9 have, unless the context clearly indicates otherwise, the
10 meanings given to them in this section:

11 "Mobile home." A vehicle, or conveyance, equipped to travel
12 on the public highways, not self-propelled that is used either
13 temporarily or permanently as a residence home, apartment or
14 other housing accommodation or as an office.

15 "Mobile home court operator." Every person who leases land
16 to two or more persons for the purpose of allowing such persons
17 to locate thereon a mobile home or house trailer.

1 "Municipality." A city, borough, incorporated town,
2 township, county, home rule municipality or any similar general
3 purpose unit of government which shall hereafter be created by
4 the General Assembly.

5 "Nonpermanent mobile home." Any other mobile home except a
6 permanent mobile home or a recreational vehicle. A mobile home
7 shall be a nonpermanent mobile home, as defined herein, even
8 though it is connected with water, gas, electric or sewage
9 facilities.

10 "Owner." A person or persons holding the legal title of a
11 nonpermanent mobile home.

12 "Permanent mobile home." A mobile home which has been
13 affixed to the owner's land in a permanent manner, by means of a
14 foundation.

15 "Recreational trailer." Any portable structure designed,
16 constructed and equipped for human use primarily or exclusively
17 for vacation purposes, manufactured on a chassis or
18 undercarriage as an integral part thereof, with or without
19 independent motive power, capable of being drawn or driven upon
20 the public streets and highways.

21 Section 3. Taxation on nonpermanent mobile homes.

22 Thirty days after the effective date of this act, and on
23 January 31 of each succeeding year, all nonpermanent mobile
24 homes in this Commonwealth shall be subject to an annual tax,
25 payable by the owner as hereinafter provided, for the privilege
26 of using or occupying a mobile home in this Commonwealth. A
27 nonpermanent mobile home upon which a tax is levied as provided
28 for by this act shall not be subject to any other tax, except
29 that such property shall be deemed tangible personal property
30 with respect to Article II of the act of March 4, 1971 (P.L.6,

1 No.2), known as the "Tax Reform Code of 1971."

2 Section 4. Rate of tax.

3 The tax for each nonpermanent mobile home shall be computed
4 by multiplying the outside width of the unit expressed in feet
5 times the outside length, including the hitch, expressed in
6 feet, and multiplying the product thereof, which shall be known
7 as the "square footage" of the unit, by the sum of not less than
8 25¢ or more than 50¢ which shall be set by the county
9 commissioners of the county affected.

10 Section 5. Place of payment.

11 The tax shall be paid by the owner to the treasurer of the
12 county wherein the nonpermanent mobile home has its situs. Upon
13 payment of the tax, the treasurer shall issue a sticker or decal
14 evidencing payment of the tax.

15 Section 6. Affixation of sticker or decal.

16 The owner shall display the sticker or decal in a conspicuous
17 place at the end of the nonpermanent mobile home where the hitch
18 is located.

19 Section 7. Validity of sticker or decal.

20 The sticker or decal shall be valid throughout the
21 Commonwealth, and if the nonpermanent mobile home is moved, the
22 owner shall not be required to pay another tax for the current
23 calendar year. The sticker or decal shall be transferable so
24 that if the nonpermanent mobile home is sold, the successor in
25 title shall not be required to pay another tax for the current
26 calendar year.

27 Section 8. Proration of tax.

28 (a) The tax, as provided herein, shall be prorated for new
29 nonpermanent mobile homes or nonpermanent mobile homes which are
30 brought into Pennsylvania for the first time. The tax, as

1 prorated, shall be computed by determining the month during
2 which the nonpermanent mobile home was purchased or first
3 brought into Pennsylvania and applying the tax according to the
4 following schedule:

5	January - March	full tax
6	April - June	three-quarters
7	July - September	one-half
8	October - December	one-quarter

9 (b) For the period during which this act is first effective
10 in which a tax has been imposed and paid pursuant to the act of
11 May 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth
12 Class County Assessment Law," or the act of May 22, 1933
13 (P.L.853, No.155), known as "The General County Assessment Law,"
14 the tax imposed by this act shall be reduced in proportion to
15 the fiscal year remaining for which the tax was paid and in
16 accordance with the percentages distributed to the political
17 subdivision pursuant to section 10 of this act.

18 Section 9. Duty of mobile home court operator.

19 Each month the mobile home court operator shall send a record
20 to the county treasurer setting forth the arrivals and
21 departures during the prior month of nonpermanent mobile homes
22 on his land, which record shall also set forth whether or not
23 the mobile home had displayed thereon the sticker or decal
24 provided for herein. Any mobile home court operator who shall
25 fail to submit a monthly report to the county treasurer, after
26 written notice to do so, shall, upon summary conviction, be
27 sentenced to pay a fine not exceeding \$300.

28 Section 10. Distribution of tax.

29 The tax shall be distributed as follows: one-fifth or 20% to
30 the county; one-fifth or 20% to the political subdivision; and

1 three-fifths or 60% to the school district wherein the
2 nonpermanent mobile home has its situs.

3 Section 11. Reports by Department of Revenue.

4 The Pennsylvania Department of Revenue shall send each county
5 treasurer a monthly list of mobile home owners who have paid the
6 sales or use tax imposed under Article II of the act of March 4,
7 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971."

8 Section 12. Penalty and enforcement.

9 If the tax provided for herein is not paid, a penalty of 10%
10 of the tax due shall be imposed and collected in addition to the
11 tax due and owing. The county treasurer shall enforce collection
12 of such tax and penalty by civil action in the name of such
13 treasurer against the owner for the recoverage of the unpaid
14 taxes and penalties and shall report such lien to the Department
15 of Transportation to be noted as a priority encumbrance against
16 such vehicle. Such tax shall be considered as an encumbrance
17 against such vehicle and the vehicle may not be transferred
18 without first payment in full of such tax and any interest
19 additions or penalties which shall accrue in accordance with
20 this act.

21 Section 13. Tax on permanent mobile homes not affected.

22 The provisions of this act shall not be construed to alter
23 the real estate tax imposed on permanent homes pursuant to the
24 act of May 22, 1933 (P.L.853, No.155), known as "The General
25 County Assessment Law," or the act of May 21, 1943 (P.L.571,
26 No.254), known as "The Fourth to Eighth Class County Assessment
27 Law."

28 Section 14. Repeals.

29 Sections 7501 and 7502 of Title 18 (Crimes and Offenses) of
30 the Pennsylvania Consolidated Statutes, are repealed.

1 Section 15. Effective date.

2 This act shall take effect in 60 days.