

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1745 Session of
1981

INTRODUCED BY CORDISCO, GALLAGHER AND J. L. WRIGHT, JULY 1, 1981

REFERRED TO COMMITTEE ON FINANCE, JULY 1, 1981

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2) entitled, "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," making sales of mobile homes and house trailers
11 subject to the tax and providing for their recording.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. The definition of "document" in section 1101-C,
15 act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform
16 Code of 1971," added May 5, 1981 (No.14), is amended to read:

17 Section 1101-C. Definitions.--The following words when used
18 in this article shall have the meanings ascribed to them in this
19 section, except in those instances where the context clearly
20 indicates a different meaning:

21 * * *

22 "Document." Any deed, instrument or writing whereby any

1 lands, tenements or hereditaments within this Commonwealth or
2 any interest therein shall be quitclaimed, granted, bargained,
3 sold, or otherwise conveyed to the grantee, purchaser, or any
4 other person, but does not include wills, mortgages, transfers
5 between corporations operating housing projects pursuant to the
6 Housing and Redevelopment Assistance Law and the shareholders
7 thereof, transfers between nonprofit industrial development
8 agencies and industrial corporations purchasing from them, any
9 transfers to nonprofit industrial development agencies, and
10 transfers between husband and wife, transfers between persons
11 who were previously husband and wife but who have since been
12 divorced provided such transfer is made within three months of
13 the date of the granting of the final decree in divorce, or the
14 decree of equitable distribution of marital property, whichever
15 is later, and the property or interest therein subject to such
16 transfer was acquired by the husband and wife or husband or wife
17 prior to the granting of the final decree in divorce, transfers
18 between parent and child or the spouse of such a child or
19 between parent and trustee for the benefit of a child or the
20 spouse of such child, transfers between a grandparent and
21 grandchild or the spouse of such grandchild, by and between a
22 principal and straw party for the purpose of placing a mortgage
23 or ground rent upon the premises, correctional deeds without
24 consideration, transfers to the United States, the Commonwealth
25 of Pennsylvania, or to any of their instrumentalities, agencies
26 or political subdivisions, by gift, dedication or deed in lieu
27 of condemnation, or deed of confirmation in connection with
28 condemnation proceedings, or reconveyance by the condemning body
29 of the property condemned to the owner of record at the time of
30 condemnation which reconveyance may include property line

1 adjustments provided said reconveyance is made within one year
2 from the date of condemnation, leases, a conveyance to a trustee
3 under a recorded trust agreement for the express purpose of
4 holding title in trust as security for a debt contracted at the
5 time of the conveyance under which the trustee is not the lender
6 and requiring the trustee to make reconveyance to the grantor-
7 borrower upon the repayment of the debt, or a transfer by the
8 owner of previously occupied residential premises to a builder
9 of new residential premises when such previously occupied
10 residential premises is taken in trade by such builder as part
11 of the consideration from the purchaser of a new previously
12 unoccupied residential premises or any transfer from a purchase
13 money mortgagor to the vendor holding the purchase money
14 mortgage whether pursuant to a foreclosure or in lieu thereof,
15 or conveyances to municipalities, townships, school districts
16 and counties pursuant to acquisition by municipalities,
17 townships, school districts and counties of tax delinquent
18 properties at sheriff sale or tax claim bureau, or any transfer
19 between religious organizations or other bodies or persons
20 holding title to real estate for a religious organization if
21 such real estate is not being or has not been used by such
22 transferor for commercial purposes, or in any sheriff sale
23 instituted by a mortgagee in which the purchaser of said sheriff
24 sale is the mortgagee who instituted said sale. The term
25 includes every bill or memorandum of sale of a house trailer or
26 mobile home.

27 * * *

28 Section 2. The act is amended by adding a section to read:

29 Section 1102.1-C Mobile Homes and House Trailers; Recording;
30 Payment of Tax.--For the purposes of this act, the sale of a

1 mobile home or house trailer shall be a sale of real property,
2 the recorder of deeds shall keep a record of all sales of mobile
3 homes and house trailers in a separate "Mobile Homes and House
4 Trailer Sales Book." Every such bill or memorandum of sale of a
5 mobile home or house trailer shall be presented for recording in
6 such book and for payment of the tax of one per cent set forth
7 in section 1102-C on the value of the mobile home or house
8 trailer represented by the bill or document of sale, which tax
9 is hereby imposed.

10 Section 3. This act shall take effect in 60 days.