

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2458 Session of
1984

INTRODUCED BY CORDISCO, PETRARCA AND BALDWIN, SEPTEMBER 19, 1984

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 19, 1984

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," providing for refunds of taxes paid on the
11 purchase of certain mobile homes.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 257. Refund of Taxes Paid on Certain Mobile Homes.--

18 (a) Mobile Homes Hereafter Purchased. Any person who hereafter
19 pays the tax as required under section 237(b)(1) at the time of
20 the purchase of a mobile home, as defined in 75 Pa.C.S. § 102
21 (relating to definitions), shall be entitled to a full refund of
22 the tax paid if the purchaser, within one year of the date of

the purchase, submits proof to the satisfaction of the
department:

(1) That the mobile home was permanently affixed to real
estate owned by the purchaser, or connected with water, gas,
electric or sewage facilities on real estate owned by another
person, within six months of the date of purchase.

(2) That either the mobile home or the purchaser is subject
to local property taxes by reason of the mobile home being
located within the jurisdiction of a given local taxing
authority, as evidenced by a written statement from the local
taxing authority.

(3) Of the amount of tax paid, the name of the party who
collected and remitted the tax, and any other information the
department may deem pertinent.

(b) Mobile Home Heretofore Purchased. Any person who,
within the five-year period preceding the effective date of this
section, paid the tax as required under section 237(b)(1) at the
time of the purchase of a mobile home, as defined in 75 Pa.C.S.
§ 102, shall be entitled to a partial refund of the tax paid if
the purchaser submits to the department the proof required by
subsection (a)(1), (2) and (3). The application for refund must
be submitted to the department within one year from the
effective date of this section. The amount of refund shall be
based on the date of payment of the tax within the stated five-
year period and shall be as follows:

(1) If paid within one year, the refund shall be ninety per
cent.

(2) If paid within two years, the refund shall be seventy
per cent.

(3) If paid within three years, the refund shall be fifty

1 per cent.

2 (4) If paid within four years, the refund shall be thirty
3 per cent.

4 (5) If paid within five years, the refund shall be ten per
5 cent.

6 Section 2. This act shall take effect January 1, 1985.