



## HOUSE COMMITTEE ON APPROPRIATIONS

# FISCAL NOTE

HOUSE BILL NO. 1263

PRINTERS NO. 2021

PRIME SPONSOR: Kavulich

### COST / (SAVINGS)

FUND	FY 2012/13	FY 2013/14
Motor License Fund	\$0	\$0
Political Subdivision Funds	\$0	\$0

**SUMMARY:** Requires sellers of mobile homes or manufactured homes to obtain a tax status certification documenting that all property taxes on the home are paid in full as a condition of sale. This legislation would take effect in 60 days.

**ANALYSIS:** This legislation amends Title 75 (Vehicle Code) by creating a new section, Section 1111.1 (related to transfer of ownership of vehicles used for human habitation), establishing the requirement that sellers of mobile homes or manufactured homes obtain a tax status certification documenting that all property taxes on the home are paid in full prior to the sale or transfer of the property.

This legislation clarifies that a county tax claim bureau is the only entity responsible for providing the tax status certification and that real estate taxes are the only form of taxation collectible in order to obtain a tax status certification. The legislation also clarifies that the transferor, transferee or third party is exempt from tax liability if the tax status certificate obtained is incorrect in the assertion that the tax has been paid or is incorrect in the amount of delinquent tax owed.

**FISCAL IMPACT:** This legislation would have no adverse fiscal impact on Commonwealth or political subdivision funds. The legislation would assist political subdivisions in collecting delinquent tax revenue by having a tool to collect an obligation from a previous owner's delinquency.

**PREPARED BY:** Tim Rodrigo  
House Appropriations Committee (R)

**DATE:** June 27, 2013

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*