

SENATE APPROPRIATIONS COMMITTEE

FISCAL NOTE

BILL NO. House Bill 1263

PRINTER'S NO. 2021

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

April 29, 2013

PRIME SPONSOR

Representative Kavulich

DESCRIPTION AND PURPOSE OF BILL

House Bill 1263 amends Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, further providing for definitions; and providing for transfer of ownership of vehicles used for human habitation.

Specifically, this legislation does all of the following:

- Amends §102 (relating to Definitions) by adding a definition for “manufactured home”;
- Creates a new section, §1111.1 (relating to Transfer of ownership of vehicles used for human habitation);
- Establishes the requirement that sellers of mobile homes or manufactured homes that have been anchored to the ground to obtain a tax status certification, documenting that all property taxes on the home are paid in full as a condition of sale, prior to transferring ownership of the home;
- Establishes certain information that shall be included on the tax status certification;
- Requires the seller of the home (transferor) to submit the tax status certification to the Pennsylvania Department of Transportation and the buyer of the home (transferee);
- Permits the transferor to request an authorized third party to obtain the tax status certification on his/her behalf;
- Permits the authorized third party to recoup the fee paid for each certification from the transferor and provides that the third party is not liable to the transferor, transferee or the tax claim bureau or equivalent office of the county, for an error or omission on the tax status certification or for payment of a tax due;
- Stipulates that if taxes are due on the home, the transferor shall pay the taxes in full and provide an updated tax status certification to the transferee and the Department of Transportation.

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- Provides that if there is an error on the tax status certification indicating that taxes have been paid or that less than the true and correct amount has been paid and all of the parties acted in good reliance upon such representations, the parties shall not be liable for the amount of the error.
- Requires a tax claim bureau or equivalent office to issue a tax status certification upon request by the transferor or transferor's agent.

FISCAL IMPACT:

This legislation would assist political subdivisions in collecting delinquent taxes on properties that have a mobile home or manufactured home that may have been sold to a new owner unknowing that a tax delinquency existed.

Enactment of this legislation would have no adverse impact on Commonwealth funds.