

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

**HOUSE BILL**  
**No. 1216** Session of  
1975

---

INTRODUCED BY DeMEDIO, FRYER, RITTER, MEBUS AND WEIDNER,  
MAY 5, 1975

---

REFERRED TO COMMITTEE ON BUSINESS AND COMMERCE, MAY 6, 1975

---

AN ACT

1 Providing for the classification and taxing of mobilehomes.

2 The General Assembly of the Commonwealth of Pennsylvania  
3 hereby enacts as follows:

4 Section 1. Definitions.-- As used in this act:

5 "Mobilehome" means a vehicle, or conveyance, equipped to  
6 travel on the public highways, not self-propelled that is used  
7 either temporarily or permanently as a residence home, apartment  
8 or other housing accommodation or as an office.

9 "Mobilehome court operator" means every person who leases  
10 land to two or more persons for the purpose of allowing such  
11 persons to locate thereon a mobilehome or house trailer.

12 "Municipality" means a city, borough, incorporated town,  
13 township, county, home rule municipality or any similar general  
14 purpose unit of government which shall hereafter be created by  
15 the General Assembly.

16 "Nonpermanent mobilehome" means any other mobilehome except a  
17 permanent mobilehome or a recreational vehicle. A mobilehome

1 shall be a nonpermanent mobilehome, as defined herein, even  
2 though it is connected with water, gas, electric or sewage  
3 facilities.

4 "Owner" means a person or persons holding the legal title of  
5 a nonpermanent mobilehome.

6 "Permanent mobilehome" means a mobilehome which has been  
7 affixed to the owner's land in a permanent manner, by means of a  
8 foundation.

9 "Recreational trailer" means any portable structure designed,  
10 constructed and equipped for human use primarily or exclusively  
11 for vacation purposes, manufactured on a chassis or  
12 undercarriage as an integral part thereof, with or without  
13 independent motive power, capable of being drawn or driven upon  
14 the public streets and highways.

15 Section 2. Taxation on Nonpermanent Mobilehomes.--Thirty  
16 days after the effective date of this act, and on January 31 of  
17 each succeeding year, all nonpermanent mobilehomes in this  
18 Commonwealth shall be subject to an annual tax, payable by the  
19 owner as hereinafter provided, for the privilege of using or  
20 occupying a mobilehome in this Commonwealth. A nonpermanent  
21 mobilehome upon which a tax is levied as provided for by this  
22 act shall not be subject to any other tax, except that such  
23 property shall be deemed tangible personal property with respect  
24 to Article II of the act of March 4, 1971 (P.L.6, No.2), known  
25 as the "Tax Reform Code of 1971."

26 Section 3. Rate of Tax.--The tax for each nonpermanent  
27 mobilehome shall be computed by multiplying the outside width of  
28 the unit expressed in feet times the outside length, including  
29 the hitch, expressed in feet, and multiplying the product  
30 thereof, which shall be known as the "square footage" of the

1 unit, by the sum of not less than 25¢ or more than 50¢ which  
2 shall be set by the county commissioners of the county affected.

3 Section 4. Place of Payment.--The tax shall be paid by the  
4 owner to the treasurer of the county wherein the nonpermanent  
5 mobilehome has its situs. Upon payment of the tax, the treasurer  
6 shall issue a sticker or decal evidencing payment of the tax.

7 Section 5. Affixation of Sticker or Decal.--The owner shall  
8 display the sticker or decal in a conspicuous place at the end  
9 of the nonpermanent mobilehome where the hitch is located.

10 Section 6. Validity of Sticker or Decal.--The sticker or  
11 decal shall be valid throughout the Commonwealth, and if the  
12 nonpermanent mobilehome is moved, the owner shall not be  
13 required to pay another tax for the current calendar year. The  
14 sticker or decal shall be transferable so that if the  
15 nonpermanent mobilehome is sold, the successor in title shall  
16 not be required to pay another tax for the current calendar  
17 year.

18 Section 7. Proration of Tax.--The tax, as provided herein,  
19 shall be prorated for new nonpermanent mobilehomes or  
20 nonpermanent mobilehomes which are brought into Pennsylvania for  
21 the first time. The tax, as prorated, shall be computed by  
22 determining the month during which the nonpermanent mobilehome  
23 was purchased or first brought into Pennsylvania and applying  
24 the tax according to the following schedule:

25	January - March	full tax
26	April - June	three-quarters
27	July - September	one-half
28	October - December	one-quarter

29 For the period during which this act is first effective in  
30 which a tax has been imposed and paid pursuant to the act of May

1 21, 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class  
2 County Assessment Law," or the act of May 22, 1933 (P.L.853,  
3 No.155), known as "The General County Assessment Law," the tax  
4 imposed by this act shall be reduced in proportion to the fiscal  
5 year remaining for which the tax was paid and in accordance with  
6 the percentages distributed to the political subdivision  
7 pursuant to section 9 of this act.

8 Section 8. Duty of Mobilehome Court Operator.--Each month  
9 the mobilehome court operator shall send a record to the county  
10 treasurer setting forth the arrivals and departures during the  
11 prior month of nonpermanent mobilehomes on his land, which  
12 record shall also set forth whether or not the mobilehome had  
13 displayed thereon the sticker or decal provided for herein. Any  
14 mobilehome court operator who shall fail to submit a monthly  
15 report to the county treasurer, after written notice to do so,  
16 shall, upon summary conviction, be sentenced to pay a fine not  
17 exceeding \$300.

18 Section 9. Distribution of Tax.--The tax shall be  
19 distributed as follows: one-fifth or 20% to the county; one-  
20 fifth or 20% to the political subdivision; and three-fifths or  
21 60% to the school district wherein the nonpermanent mobilehome  
22 has its situs.

23 Section 10. Reports by Department of Revenue.--The  
24 Pennsylvania Department of Revenue shall send each county  
25 treasurer a monthly list of mobilehome owners who have paid the  
26 sales or use tax imposed under Article II of the act of March 4,  
27 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971."

28 Section 11. Penalty and Enforcement.--If the tax provided  
29 for herein is not paid, a penalty of 10% of the tax due shall be  
30 imposed and collected in addition to the tax due and owing. The

1 county treasurer shall enforce collection of such tax and  
2 penalty by civil action in the name of such treasurer against  
3 the owner for the recoverage of the unpaid taxes and penalties  
4 and shall report such lien to the Department of Transportation  
5 to be noted as a priority encumbrance against such vehicle. Such  
6 tax shall be considered as an encumbrance against such vehicle  
7 and the vehicle may not be transferred without first payment in  
8 full of such tax and any interest additions or penalties which  
9 shall accrue in accordance with this act.

10 Section 12. Tax on Permanent Mobilehomes Not Affected.--The  
11 provisions of this act shall not be construed to alter the real  
12 estate tax imposed on permanent homes pursuant to the act of May  
13 22, 1933 (P.L.853, No.155), known as "The General County  
14 Assessment Law," or the act of May 21, 1943 (P.L.571, No.254),  
15 known as "The Fourth to Eighth Class County Assessment Law."

16 Section 13. Repeals.--Section 7501 (relating to removal of  
17 mobilehome to evade tax) and section 7502 (relating to failure  
18 of mobilehome court operator to make reports) of Title 18 of the  
19 Pennsylvania Consolidated Statutes, are repealed.

20 Section 14. This act shall take effect in 60 days.