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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 622

Session of  
1981

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INTRODUCED BY CORDISCO, GALLAGHER, BURNS, CLYMER, PETRARCA,  
CALTAGIRONE AND D. R. WRIGHT, FEBRUARY 18, 1981

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 18, 1981

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AN ACT

1 Providing for credits to mobile home owners for certain taxes  
2 paid under Article II of the "Tax Reform Code of 1971," and  
3 making an appropriation.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. The following words and phrases when used in this  
7 act shall have, unless the context clearly indicates otherwise,  
8 the meanings given to them in this section:

9 "Department" means the Department of Revenue.

10 "Mobile home" means a mobile home which has been placed on  
11 real property and which is assessed and taxed by local taxing  
12 authorities.

13 "Real property taxes" means all taxes on real property not  
14 exceeding one acre of land upon which is placed a mobile home  
15 (exclusive of municipal assessments, delinquent charges, and  
16 interest) due and payable during a calendar year.

17 Section 2. Upon application therefor, every owner of a  
18 mobile home shall be given a credit by local taxing authorities

1 for the amount of taxes imposed and paid by him on account of  
2 the mobile home under the provisions of Article II, act of March  
3 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"  
4 in successive years until the credits equal the full amount of  
5 the tax paid. Prior to granting the credit herein provided, the  
6 local taxing authorities shall verify the amount of tax paid to  
7 the department by the applicant on account of the mobile home.

8 Section 3. Each claim for credit shall include reasonable  
9 proof of the payment of the tax and the amount thereof to the  
10 Commonwealth by the applicant.

11 Section 4. The department shall reimburse local taxing  
12 authorities for the amounts of credits granted under the  
13 provisions of this act upon application therefor upon forms  
14 supplied by the department.

15 Section 5. If a mobile home is affixed permanently to the  
16 lot of the owner and the title returned to the department for  
17 rebate of the sales tax previously paid, the department shall  
18 deduct from such rebate any tax credits paid by the department  
19 under this act.

20 Section 6. The department shall prescribe necessary rules  
21 and regulations for the proper administration of this act.

22 Section 7. As much as is necessary is hereby appropriated to  
23 the Department of Revenue for the purposes of making payments to  
24 local taxing authorities under the provisions of this act.

25 Section 8. This act shall take effect immediately and shall  
26 apply to real property taxes levied and assessed for the 1981  
27 tax year and thereafter.