

## AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated  
2 Statutes, providing for transfer of ownership of vehicles  
3 used for human habitation.

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

6 Section 1. Title 75 of the Pennsylvania Consolidated  
7 Statutes is amended by adding a section to read:

8 § 1111.1. Transfer of ownership of vehicles used for human  
9 habitation.

10 (a) Tax status certification.--If a mobile home or  
11 manufactured home that has been anchored to the ground to  
12 facilitate connections with electricity, water and sewerage, is  
13 offered for sale or transfer, the transferor shall obtain a tax  
14 status certification from the tax collection authority of the  
15 municipality in which the vehicle is situated and the tax claim  
16 bureau or equivalent office of the county in which the vehicle  
17 is situated. The tax status certification shall be provided to  
18 the transferee and the department in conjunction with the

1 transfer of the vehicle and shall include the following:

2 (1) The parcel number assigned to the vehicle.

3 (2) The amount of current or delinquent taxes owed from  
4 the parcel number.

5 (3) The date upon which a tax for the parcel number will  
6 accrue and the taxing period that the tax will cover.

7 (4) The addresses and telephone numbers of the tax  
8 collection authority and tax claim bureau or equivalent  
9 office.

10 (b) Certification obtained by third party.--The transferor  
11 may request a notary public or other officer empowered to  
12 administer oaths or a vehicle dealer or its employee licensed by  
13 the State Board of Vehicle Manufacturers, Dealers and  
14 Salespersons and authorized by the department to complete  
15 certificate of title transfer paperwork to obtain the tax status  
16 certification on his behalf. The person or entity obtaining the  
17 tax status certification on behalf of the transferor may collect  
18 a nominal fee for each certification and is not liable to the  
19 transferor, transferee or a taxing authority for an error or  
20 omission on the tax status certification or for payment of a tax  
21 due.

22 (c) Taxes due.--If taxes are due from the vehicle, the  
23 transferor shall pay the taxes in full or cause the taxes to be  
24 paid in full and an updated tax status certification must be  
25 issued and provided to the transferee and the department before  
26 the transfer is completed. Payment shall be made either to the  
27 taxing authority or other appropriate authority authorized to  
28 accept payments for delinquent taxes.

29 (d) Tax liability.--Issuance of a tax status certification  
30 under this section relieves the transferor or transferee of the

1 vehicle and a third party that secured the tax status  
2 certification under subsection (b), from tax liability that  
3 accrued for the vehicle prior to the date the tax status  
4 certification was issued.

5 (e) Issuance of certification.--Notwithstanding any other  
6 provision of law and regardless of the timing of a tax due to  
7 accrue to the vehicle, the tax collection authority, Tax Claim  
8 Bureau or an equivalent office shall issue a tax status  
9 certification as provided in this section upon request by the  
10 transferor or transferor's agent.

11 Section 2. This act shall take effect in 60 days.