THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1263 Session of 2013

INTRODUCED BY KAVULICH, MILLARD, FLYNN, CALTAGIRONE, MOUL, COHEN, READSHAW, CLYMER, PAINTER, SWANGER, CARROLL, TOOHIL AND GILLEN, APRIL 29, 2013

REFERRED TO COMMITEE ON TRANSPORTATION, APRIL 29, 2013

AN ACT

- Amending Title 75 (Vehicles) of the Pennsylvania Consolidated 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 <u>habitation.</u>
- 10 (a) Tax status certification. -- If a mobile home or
- 11 manufactured home that has been anchored to the ground to
- 12 <u>facilitate connections with electricity, water and sewerage, is</u>
- 13 offered for sale or transfer, the transferor shall obtain a tax
- 14 status certification from the tax collection authority of the
- 15 <u>municipality in which the vehicle is situated and the tax claim</u>
- 16 bureau or equivalent office of the county in which the vehicle
- 17 <u>is situated. The tax status certification shall be provided to</u>
- 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 <u>the parcel number.</u>
- 5 (3) The date upon which a tax for the parcel number will
- 6 <u>accrue and the taxing period that the tax will cover.</u>
- 7 (4) The addresses and telephone numbers of the tax
- 8 <u>collection authority and tax claim bureau or equivalent</u>
- 9 <u>office.</u>
- 10 (b) Certification obtained by third party. -- The transferor
- 11 may request a notary public or other officer empowered to
- 12 <u>administer oaths or a vehicle dealer or its employee licensed by</u>
- 13 the State Board of Vehicle Manufacturers, Dealers and
- 14 Salespersons and authorized by the department to complete
- 15 <u>certificate of title transfer paperwork to obtain the tax status</u>
- 16 <u>certification</u> 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 <u>(d) Tax liability.--Issuance of a tax status certification</u>
- 30 under this section relieves the transferor or transferee of the

- 1 <u>vehicle</u> and a third party that secured the tax status_
- 2 <u>certification under subsection (b), from tax liability that</u>
- 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 <u>certification as provided in this section upon request by the</u>
- 10 <u>transferor or transferor's agent.</u>
- 11 Section 2. This act shall take effect in 60 days.