

No. 340

AN ACT

HB 176

Amending the act of March 4, 1971 (Act No. 2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," requiring vendors of certain mobilehomes to collect the tax.

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

Section 1. Subsection (b) of section 237 and section 238, act of March 4, 1971 (Act No. 2), known as the "Tax Reform Code of 1971," are amended to read:

Section 237. Collection of Tax.—* * *

(b) Collection by Persons Maintaining a Place of Business in the Commonwealth. (1) Every person maintaining a place of business in this Commonwealth and selling or leasing tangible personal property or services, *including the selling or leasing as tangible personal property mobilehomes as defined in "The Vehicle Code" whether or not a certificate of title is issued by the department*, the sale or use of which is subject to tax shall collect the tax from the purchaser or lessee at the time of making the sale or lease, and shall remit the tax to the department.

(2) Any person required under this article to collect tax from another person, who shall fail to collect the proper amount of such tax, shall be liable for the full amount of the tax which he should have collected.

* * *

Section 238. Collection of Tax on Motor Vehicles, Trailers and Semi-Trailers.—Notwithstanding the provisions of clause (1) of subsection (b) of section 237 of this article, tax due on the sale at retail or use of a motor vehicle, trailer or semi-trailer, *except mobilehomes as defined in "The Vehicle Code,"* required by law to be registered with the department under the provisions of "The Vehicle Code" shall be paid by the purchaser or user directly to the department upon application to the department for an issuance of a certificate of title upon such motor vehicle, trailer or semi-trailer. The department shall not issue a certificate of title until the tax has been paid or evidence satisfactory to the department has been given to establish that tax is not due. The department may cancel or suspend any record of certificate of title or registration of a motor vehicle, trailer or semi-trailer when the check received in payment of the tax on such vehicle is not paid upon demand. Such tax shall be considered as a first encumbrance against such vehicle

and the vehicle may not be transferred without first payment in full of such tax and any interest additions or penalties which shall accrue thereon in accordance with this article.

APPROVED—The 28th day of December, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 340.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style with a large initial "C" and a prominent "T" at the end.

Secretary of the Commonwealth.