

No. 2014-36

## AN ACT

HB 1263

Amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, further providing for definitions; and providing for transfer of ownership of vehicles used for human habitation.

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

Section 1. Section 102 of Title 75 of the Pennsylvania Consolidated Statutes is amended by adding a definition to read:

§ 102. Definitions.

Subject to additional definitions contained in subsequent provisions of this title which are applicable to specific provisions of this title, the following words and phrases when used in this title shall have, unless the context clearly indicates otherwise, the meanings given to them in this section:

\* \* \*

***"Manufactured home." A manufactured home as defined in section 603(6) of the National Manufactured Housing Construction and Safety Standards Act of 1974 (Public Law 93-383, 42 U.S.C. § 5402(6)).***

\* \* \*

Section 2. Title 75 is amended by adding a section to read:

***§ 1111.1. Transfer of ownership of vehicles used for human habitation.***

***(a) Tax status certification.—If a mobile home or manufactured home that has been anchored to the ground to facilitate connections with electricity, water and sewerage is offered for sale or transfer, the transferor shall obtain a tax status certification from the tax claim bureau of the county in which the mobile home or manufactured home is situated showing the real estate taxes due on the mobile home or manufactured home, as shown by the bureau's records as of the date of the certification. The tax status certification shall be provided to the transferee and the department in conjunction with the transfer of the mobile home or manufactured home and shall include the following:***

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

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

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

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

***(b) Certification obtained by third party.—The transferor may request a notary public or other officer empowered to administer oaths or a vehicle dealer or its employee licensed by the State Board of Vehicle Manufacturers, Dealers and Salespersons and authorized by the department to complete certificate of title transfer paperwork to obtain the***

*tax status certification on his behalf. The person or entity obtaining the tax status certification on behalf of the transferor may recoup the fee paid for each certification from the transferor and is not liable to the transferor, transferee or the tax claim bureau or equivalent office of the county in which a mobile home or manufactured home is situated for an error or omission on the tax status certification or for payment of a tax due.*

*(c) Real estate taxes due.—If taxes are due from the mobile home or manufactured home, the transferor shall pay the delinquent real estate taxes in full or cause the taxes to be paid in full and an updated tax status certification must be obtained and provided to the transferee and the department before the transfer is completed. Payment of delinquent real estate taxes shall be made in accordance with section 204 of the act of July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law.*

*(d) Tax liability.—If any tax status certification incorrectly indicates that a tax has been paid or that less than the true and correct amount is owed and a transferor, transferee or third party securing the certification acts in reliance upon such representations, the transferor, transferee or third party shall not be liable for the amount of the error. If a tax certification is requested in connection with a particular transfer or sale of a mobile home or manufactured home, the parties to the transaction shall be presumed to have acted in reliance upon the representations in the certification.*

*(e) Issuance of certification.—Notwithstanding any other provision of law and regardless of the timing of a tax due to accrue to the mobile home or manufactured home, the tax claim bureau or an equivalent office shall issue a tax status certification as provided in this section upon request by the transferor or transferor's agent.*

Section 3. This act shall take effect in 60 days.

APPROVED—The 18th day of April, A.D. 2014

TOM CORBETT