

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 770

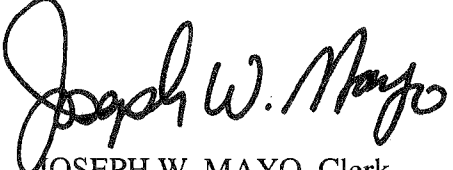
H.P. 579

House of Representatives, February 4, 1997

**An Act Relating to the Application of the Real Estate Transfer Tax to  
Mobile Home Transfers.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative SAVAGE of Union.  
Cosponsored by Representatives: LAYTON of Cherryfield, SPEAR of Nobleboro.

Be it enacted by the People of the State of Maine as follows:

2  
3           **Sec. 1. 36 MRSA §566** is enacted to read:

4           **§566. Payment of taxes on transfer of a mobile home**

6           At the time of the transfer of ownership of a mobile home,  
8           the seller must pay all taxes outstanding at the time of transfer.

10           **Sec. 2. 36 MRSA §4641, sub-§2-A** is enacted to read:

12           **2-A. Real property.** "Real property" includes mobile homes.

14           **Sec. 3. 36 MRSA §4641-C, first ¶,** as amended by PL 1993, c. 398,  
16           §4, is further amended to read:

18           The following deeds and transfers are exempt from the tax  
imposed by this chapter:

20           **Sec. 4. 36 MRSA §4641-C, sub-§17,** as repealed and replaced by  
22           PL 1995, c. 462, Pt. A, §70, is amended to read:

24           **17. Deeds to charitable conservation organizations.** Deeds  
for gifts of land or interests in land granted to bona fide  
26           nonprofit institutions, organizations or charitable trusts under  
state law or charter, a similar law or charter of any other state  
28           or the Federal Government that meet the conservation purposes  
requirements of Title 33, section 476, subsection 2, paragraph B  
without actual consideration for the deeds; and

30           **Sec. 5. 36 MRSA §4641-C, sub-§18,** as enacted by PL 1995, c.  
32           462, Pt. A, §71, is amended to read:

34           **18. Limited liability company deeds.** Deeds to a limited  
liability company from a corporation, a general or limited  
36           partnership or another limited liability company, when the  
grantor or grantee owns an interest in the limited liability  
38           company in the same proportion as the grantor's or grantee's  
interest in or ownership of the real estate being conveyed, and

40           **Sec. 6. 36 MRSA §4641-C, sub-§19** is enacted to read:

42           **19. Transfer of mobile home from manufacturer or dealer.**  
44           Transfer of a mobile home from a manufacturer or dealer.

46           **Sec. 7. 36 MRSA §4641-D, first ¶,** as amended by PL 1993, c. 398,  
48           §5, is further amended to read:

Any deed or transfer of a mobile home, except as provided in

2 this section, must, when offered for recording, be accompanied by  
3 a statement or declaration prepared in duplicate and signed,  
4 subject to the penalties of perjury, by the parties to the  
5 transaction or their authorized representatives, declaring the  
6 value of the property transferred and indicating the taxpayer  
7 identification numbers of the grantor and grantee. The statement  
8 or declaration must include evidence of compliance with section  
9 5250-A and reference to the appropriate tax map and parcel number  
10 unless no tax map exists that includes that property, in which  
11 event the declaration must indicate that no appropriate tax map  
12 exists. A declaration of value for a mobile home must include  
13 the year, make and model of the mobile home and the location of  
14 the mobile home before the transfer, including the tax map lot  
15 number if applicable. The exceptions to the foregoing are the  
16 following:

17 **Sec. 8. 36 MRSA §4642** is enacted to read:

18 **§4642. Transfer of mobile homes**

19  
20 A document describing the transfer of a mobile home must be  
21 submitted to the register of deeds for recording. The document  
22 must indicate any Uniform Commercial Code filing references  
23 relating to the mobile home. A copy of the declaration of value  
24 required by section 4641-D must be filed with the tax assessor of  
25 the municipality where the mobile home was located before the  
26 transfer.

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30 **SUMMARY**

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32 Currently, a mobile home is subject to the real estate  
33 transfer tax when it is included in a deed involving the land on  
34 which the mobile home is located; however, a transfer of a mobile  
35 home alone is not subject to the tax, even though a mobile home  
36 is considered real estate for property tax purposes. This bill  
37 provides that the transfer of a mobile home is subject to the  
38 real estate transfer tax. The bill requires a document  
39 describing the transfer to be recorded in the registry of deeds.  
40 It also requires that the declaration of value form for a mobile  
41 home contain identifying information. The transfer of a mobile  
42 home from a manufacturer or a dealer is exempt.