# MAINE STATE LEGISLATURE

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#### ONE HUNDRED AND SEVENTH LEGISLATURE

### Legislative Document

No. 610

H. P. 491 House of Representatives, February 11, 1975
On motion of Mrs. Clark of Freeport, referred to the Committee on Business Legislation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Boudreau of Portland.

#### STATE OF MAINE

## IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-FIVE

AN ACT to Clarify and Make Uniform the Definition of Mobile Home.

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

- Sec. 1. 10 MRSA § 1402, sub-§ 2, as enacted by PL 1973, c. 435, is repealed and the following enacted in place thereof:
- 2. Mobile home. "Mobile home" shall mean a structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, airconditioning and electrical systems contained therein.
- Sec. 2. 29 MRSA § 1, sub-§ 3-A, ¶ A, as enacted by PL 1967, c. 245, § 2, is repealed and the following enacted in place thereof:
  - A. A structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein.
  - Sec. 3. 29 MRSA § 109 is amended to read:
- § 109. —excise; personal property and real property

No motor vehicle or house trailer mobile home shall be registered under this Title until the excise tax or personal property tax or real estate tax has been paid in accordance with Title 36, sections 551, 1482 and 1484.

- Sec. 4. 29 MRSA § 354, sub-§ 5, as enacted by PL 1973, c. 529, § 1, is amended to read:
- 5. Certificate for mobile homes. No house trailer mobile home, as defined in Title 36, section 1481, shall be moved over the highways of this State through use of dealer plates unless the operator of the vehicle hauling such trailer mobile home has in his possession a written certificate from the tax collector of the municipality from which the trailer mobile home is being moved, identifying the trailer mobile home and stating that all property taxes applicable to the trailer mobile home, including those for the current tax year, have been paid or that the trailer mobile home is exempt from such taxes. The tax year shall be the period from April 1st through March 31st.
- Sec. 5. 30 MRSA § 4773, sub-§ 8, as enacted by PL 1973, c. 446, § 1, is repealed and the following enacted in place thereof:
- 8. Mobile home. "Mobile home" means a structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein.
- Sec. 6. 36 MRSA § 551, as last amended by PL 1971, c. 235, § 1, is further amended to read:

#### § 551. Real estate; defined

Real estate, for the purposes of taxation, shall include all lands in the State and all buildings, mobile homes and other things affixed to the same, together with the water power, shore privileges and rights, forest and mineral deposits appertaining thereto; interests and improvements in land, the fee of which is in the State; interests by contract or otherwise in real estate exempt from taxation; and lines of electric light and power companies. Buildings, mobile homes on leased land or on land not owned by the owner of the buildings shall be considered real estate for purposes of taxation and shall be taxed in the place where said land is located. House trailers Mobile homes, except stock in trade, shall be considered real estate for purposes of taxation.

- Sec. 7. 36 MRSA § 1481, sub-§ 1, as enacted by PL 1965, c. 18, § 3, is repealed and the following enacted in place thereof:
  - T. Mobile home. "Mobile home" means:
  - A. A structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities, and includes the plumbing, heating, air-conditioning and electrical systems contained therein, or
  - B. A structure whose chassis and exterior shell is designed and constructed for use as a mobile home, as defined in paragraph A, but which is used instead permanently or temporarily for the advertising, sales, display

or promotion of merchandise or services, or for any other commercial purpose or services, except the transportation of property for hire or the transportation of property for distribution by a private carrier.

- Sec. 8. 36 MRSA § 1482, sub-§ 1, ¶ B, is amended to read:
- B. Mobile homes. For the privilege of operating a house trailer mobile home upon the public ways, each house trailer mobile home to be so operated shall be subject to such excise tax as follows: A sum equal to 25 mills on each dollar of the maker's list price for the first or current year of model, 20 mills for the 2nd year, 16 mills for the 3rd year and 12 mills for the 4th year and succeeding years. The minimum tax shall be \$15.
- Sec. 9. 36 MRSA § 1484, sub-§ 2, as last amended by PL 1967, c. 465, § 3, is further amended to read:
  - 2. Mobile homes and camp trailers.
  - **A.** If paid prior to April 1st, or if the house mobile home or camp trailer is acquired or is brought into this State after April 1st, the excise tax shall be paid in the place where the mobile home or camp trailer is located.
  - B. If paid on or after April 1st, the excise tax shall be paid in the place where the mobile home or camp trailer was located on April 1st.
  - **C.** The excise tax for house trailers mobile homes owned by residents of the various Indian reservations shall be paid to the tribal clerks thereof.

#### STATEMENT OF FACT

The purpose of this bill is to clarify and make uniform the definition of mobile home.