

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

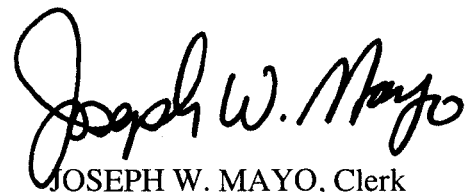
No. 1494

H.P. 1063

House of Representatives, February 25, 1999

**An Act to Ensure the Documentation of the Transfer of Ownership of
Mobile and Modular Construction Homes.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative SAVAGE of Union.
Cosponsored by Representatives: CROSS of Dover-Foxcroft, WHEELER of Bridgewater,
WHEELER of Eliot.

2
3 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §459** is enacted to read:

5 **§459. Transfer of mobile home and modular construction home**

6
7 When the owner of a mobile home or a modular construction
8 home that is situated on property that is not owned by the mobile
9 home or modular construction home owner transfers that mobile
10 home or modular construction home, a form must be recorded with
11 the register of deeds in the county where the mobile home or
12 modular construction home is located. The form must contain the
13 name of the grantor; the grantee; address of the grantor and the
14 grantee; the date of the transfer of ownership; the purchase
15 price of the mobile home or modular construction home; and the
16 serial number, make and model of the mobile home or the year of
17 construction of the modular construction home. A declaration of
18 value pursuant to section 4641-D must be filed at the same time
19 the form is filed with the register of deeds.

20
21 The Bureau of Revenue Services by rule shall develop a form
22 to be used for the transfer of a mobile home or a modular
23 construction home. Rules adopted pursuant to this section are
24 routine technical rules as defined in Title 5, chapter 375,
25 subchapter II-A.

26 **Sec. 2. 36 MRSA §4641-C, first ¶**, as amended by PL 1993, c.
27 398, §4, is further amended to read:

28
29 The following deeds and transfers are exempt from the tax
30 imposed by this chapter:

31 **Sec. 3. 36 MRSA §4641-C, sub-§17**, as repealed and replaced by
32 PL 1995, c. 462, Pt. A, §70, is amended to read:

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

41 **Sec. 4. 36 MRSA §4641-C, sub-§18**, as enacted by PL 1995, c.
42 462, Pt. A, §71, is amended to read:

43
44 **18. Limited liability company deeds.** Deeds to a limited
45 liability company from a corporation, a general or limited
46 partnership or another limited liability company, when the
47 grantor or grantee owns an interest in the limited liability
48 company;

2 company in the same proportion as the grantor's or grantee's
interest in or ownership of the real estate being conveyed; and

4 **Sec. 5. 36 MRSA §4641-C, sub-§19** is enacted to read:

6 **19. Transfer of mobile home or modular construction home.**
7 **Transfer of a mobile home or modular construction home pursuant**
8 **to section 459 when:**

10 **A. The transfer of the mobile home or modular construction**
11 **home is to a licensed mobile home dealer;**

12 **B. The transfer of the mobile home or modular construction**
13 **home is from a licensed mobile home dealer; or**

14 **C. A mobile home or modular construction home is to be**
15 **destroyed or dismantled and is unfit for human habitation.**

16 **Notice of transfer under this subsection must be made to the**
17 **assessor of the municipality in which the mobile home or modular**
18 **construction home is located in accordance with section 557.**

24 SUMMARY

26 This bill requires that when the owner of a mobile home or
27 modular construction home that is situated on property that is
28 not owned by the mobile home or modular construction home owner
29 transfers that mobile home or modular construction home, a form
30 together with a declaration of value must be filed with the
31 register of deeds in the county where the mobile home or modular
32 construction home is located. The Bureau of Revenue Services is
33 required to develop the form by rule. The bill also requires
34 that a transfer of a mobile home or modular construction home is
35 not exempt from transfer taxes unless it is transferred to a
36 dealer or from a dealer or is uninhabitable.

38