

*Section 605.2. Report to Assessors of Mobilehomes or House Trailers.—All mobilehome court operators which shall mean every person who leases land to two or more persons for the purpose of allowing such persons to locate thereon a mobilehome or house trailer which is subject to real property taxation shall maintain a record of all such leases which shall be open for inspection at all reasonable times by the tax assessor of the political subdivision. As part of such record, the court operator shall note the arrival of each mobilehome or house trailer, the make or manufacturer thereof, the serial number, the number of occupants, their names and ages, and their last prior residence address. Each month the mobilehome court operator shall send a record to the tax assessor of the political subdivision of the arrivals and departures of mobilehomes or house trailers in his court during the prior month.*

Act amended by adding a new section 617.1.

Section 5. The act is amended by adding, after section 617, a new section to read:

*Section 617.1. Mobilehomes and House Trailers to Be Assessed in Name of Owner.—All mobilehomes or house trailers which are subject to taxation as real estate as provided herein shall be assessed and taxed in the name of the then owner or owners of such mobilehome or house trailer, who shall be the person or persons named in the title for such mobilehome or house trailer, irrespective of whether the title is issued by this Commonwealth or another state.*

Construction.

Section 6. The provisions of this act shall not be construed to repeal any provision of the act approved April 29, 1959 (P. L. 58), known as "The Vehicle Code."

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 679

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing

an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," limiting the taxation of mobilehomes and house trailers and abolishing the use and occupancy tax on mobilehomes and house trailers.

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

Section 1. Subsection A of section 1, act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," amended August 11, 1959 (P. L. 688), October 14, 1959 (P. L. 1317) and June 7, 1961 (P. L. 249), is amended to read:

**Subsection A, section 1, act of June 25, 1947, P. L. 1145, amended August 11, 1959, P. L. 688, October 14, 1959, P. L. 1317, and June 7, 1961, P. L. 249, further amended.**

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class may, in their discretion by ordinance or resolution for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as they shall determine to be paid by the transferor or transferee as determined by the taxing authority upon the transfer of real property, or of any interest in real property, situate within such political subdivisions regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place and on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, except that such local authorities shall not have authority by virtue of this act (1) to levy, assess and collect or provide for the levying, assessment and collection of any tax on the transfer of real property when the transfer is by will or the intestate laws of this Commonwealth or on

a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee; or (2) to levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service; or (3) except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; or (4) to levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in such political subdivision or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products; (5) to levy, assess or collect a tax on salaries, wages, commissions, compensation and earned income of non-residents of the political subdivision: Provided, That this limitation (5) shall apply only to school districts of the second, third and fourth classes; (6) to levy, assess or collect a tax on personal property subject to taxation by counties or on personal property owned by persons, associations and corporations specifically exempted by law from taxation under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class; (7) to levy, assess or collect a tax on membership in or membership dues, fees or assessments of charitable, religious, beneficial or non-profit organizations including but not limited to sportsmen's, recreational, golf and tennis clubs, girl and boy scout troops and councils; (8) *to levy, assess or collect any tax on a mobilehome or house trailer subject to a real property tax unless the same tax is levied, assessed and collected on other real property in the political subdivision.*

Every ordinance or resolution which imposes a tax under the authority of this act shall impose such tax for

one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145), and its amendments. Any ordinance or resolution now in effect which imposed any such tax for a period of more than one year shall remain in effect, and the taxes imposed by such ordinance or resolution shall be collected for the current tax year only. The provision of this subsection requiring taxes upon the transfer of real property, or of any interest in real property, to be paid by the transferor, shall not apply to any ordinance or resolution imposing such tax adopted prior to June twenty-eighth, one thousand nine hundred fifty-five. All such ordinances shall continue in full force and effect until the end of the year for which the tax was imposed. All such ordinances and resolutions and the collection of all taxes thereunder are validated.

Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years prior to the year in which the decedent died.

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Section 2. Clause (g) of subsection E of section 1 of the act is repealed.

Clause (g), subsection E, section 1 of the act, repealed.

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 680

AN ACT

Amending the act approved July 7, 1947 (P. L. 1368), entitled "An act amending, revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, school district, except of the first class and school districts within cities of the second class A, and institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in property and of mortgages and liens on such