~~Indicates Matter Stricken~~

Indicates New Matter

COMMITTEE REPORT

April 22, 2009

**S. 412**

Introduced by Senator Thomas

S. Printed 4/22/09--S.

Read the first time February 11, 2009.

**THE COMMITTEE ON FINANCE**

To whom was referred a Bill (S. 412) to amend Section 56‑19‑290 of the 1976 Code, relating to the contents of a certificate of title issued by the Department of Motor Vehicles, to provide that, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass with amendment:

Amend the bill, as and if amended, SECTION 1, page 2, by striking lines 15-24 and inserting:

/ (B)(1) In addition to the requirements of subsection (A), any certificate of title for a mobile home issued after December 31, 2009, shall contain, in large bold type, in a conspicuous place, a statement advising a purchaser of a mobile home to consult with the appropriate county taxing official in which the mobile home is located, to determine if there are back taxes due on the mobile home.

(2) Prior to issuing a certificate of title for a mobile home after December 31, 2009, the person applying for the certificate must provide a completed copy of the bill of sale provided by the department. The bill of sale shall contain a place for the seller of a mobile home to certify, under penalty of perjury, that there are no taxes due on the mobile home.” /

Renumber sections to conform.

Amend title to conform.

HUGH K. LEATHERMAN, SR. for Committee.

**STATEMENT OF ESTIMATED FISCAL IMPACT**

**REVENUE IMPACT 1/**

This bill is not expected to impact state revenues. Local revenues are not expected to be negatively impacted due to the permissive language of this bill.

**Explanation**

Section 2 of this bill would allow the governing body of a county by a resolution adopted by a majority vote to waive back taxes due on mobile homes including late payment penalties for property tax years beginning after 2009. The language of this bill is permissive and does not require any back taxes on mobile homes to be waived. Since this bill allows, but does not require the back taxes on mobile homes to be waived, counties are expected to maintain their revenues. Therefore, this bill is not expected to negatively impact local revenues.

*Approved By:*

William C. Gillespie

Board of Economic Advisors

1/ This statement meets the requirement of Section 2-7-71 for a state revenue impact by the BEA, or Section 2-7-76 for a local revenue impact or Section 6-1-85(B) for an estimate of the shift in local property tax incidence by the Office of Economic Research.

**A** **BILL**

TO AMEND SECTION 56‑19‑290 OF THE 1976 CODE, RELATING TO THE CONTENTS OF A CERTIFICATE OF TITLE ISSUED BY THE DEPARTMENT OF MOTOR VEHICLES, TO PROVIDE THAT THE TITLE AND BILL OF SALE FOR A MOBILE HOME MUST CONTAIN A STATEMENT ADVISING A PURCHASER OF A MOBILE HOME TO CONSULT WITH THE COUNTY ASSESSOR’S OFFICE TO DETERMINE IF THERE ARE BACK TAXES DUE ON THE MOBILE HOME, AND THE SELLER MUST CERTIFY, UNDER PENALTY OF PERJURY, THAT HE HAS MADE THE PURCHASER AWARE OF ANY TAXES THAT ARE DUE ON THE MOBILE HOME; AND TO AMEND CHAPTER 45, TITLE 12, RELATING TO THE COLLECTION OF TAXES, BY ADDING SECTION 12‑45‑440, TO PROVIDE THAT THE GOVERNING BODY OF A COUNTY BY RESOLUTION MAY WAIVE BACK TAXES DUE ON A MOBILE HOME, INCLUDING LATE PAYMENT PENALTIES, FOR PROPERTY TAX YEARS BEGINNING AFTER 2009.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Section 56‑19‑290 of the 1976 Code is amended to read:

“Section 56‑19‑290. (A) Each certificate of title issued by the Department of Motor Vehicles shall contain:

(1) ~~The~~ the date issued;

(2) ~~The~~ the name and address of the owner;

(3) ~~The~~ the names and addresses of any lienholders, in the order of priority as shown on the application, and dates of the liens, or if the application is based on a certificate of title, as shown on the certificate;

(4) ~~The~~ the title number assigned to the vehicle;

(5) ~~A~~ a description of the vehicle including, so far as the following data exists: its make, model, vehicle identification number, odometer reading at the time of application, and type of body; and

(6) ~~Any~~ any other data the ~~Department~~ department prescribes.

The certificate of title shall contain forms for assignment and warranty of title by the owner and for reassignment and warranty of title by a dealer and may contain forms for application for a certificate of title by a transferee, the naming of a lienholder and the assignment or release of the security interest of a lienholder.

(B) In addition to the requirements of subsection (A), any certificate of title and a bill of sale for a mobile home issued after December 31, 2009, shall contain, in large bold type, in a conspicuous place, a statement advising a purchaser of a mobile home to consult with the county assessor’s office of the county in which the mobile home is located, to determine if there are back taxes due on the mobile home. Also, the title and bill of sale shall contain a place for the seller of a mobile home to certify, under penalty of perjury, that he has made the purchaser aware of any taxes that are due on the mobile home.”

SECTION 2. Chapter 45, Title 12 of the 1976 Code is amended by adding:

“Section 12‑45‑440. Notwithstanding any other provision of law, the governing body of a county by resolution adopted by a majority vote, may waive back taxes due on a mobile home, including late payment penalties, for property tax years beginning after 2009.”

SECTION 3. This act takes effect upon approval by the Governor.

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