

MINNESOTA • REVENUE

PROPERTY TAX Manufactured Home Tax

April 2, 2003

Department of Revenue
Analysis of H.F. 1052 (Marquart)

	Yes	No
Separate Official Fiscal Note Requested		
Fiscal Impact		
DOR Administrative Costs/Savings		

	<u>Revenue Gain or (Loss)</u>			
	<u>F.Y. 2004</u>	<u>F.Y. 2005</u>	<u>F.Y. 2006</u>	<u>F.Y. 2007</u>
		(000's)		
General Fund	\$0	\$0	\$0	\$0

Effective for certificates of title issued on or after July 1, 2003.

EXPLANATION OF THE BILL

Current Law: The state registrar of motor vehicles may not issue a certificate of title to the owner of a manufactured home unless the owner provides a statement from the county auditor or treasurer where the manufactured home is located stating that all personal property taxes levied on the unit that are due from the current owner at the time of the transfer have been paid.

Proposed Law: The proposal clarifies that the “personal property taxes” are for the manufactured home, and specifies that the taxes are levied on the unit in the name of the current owner.

REVENUE ANALYSIS DETAIL

- The proposal clarifies the intent of current law, and there is no impact on the state general fund.

Number of Taxpayers Affected: No tax impact for any taxpayer.

Source: Minnesota Department of Revenue
Tax Research Division
<http://www.taxes.state.mn.us/polic.html#analyses>

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