SECOND REGULAR SESSION HOUSE BILL NO. 1113

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES CRAWFORD (Sponsor), REINHART, BYRD, WHORTON, QUINN AND MOORE (Co-sponsors).

Read 1st time January 15, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3528L.01I

AN ACT

To repeal section 700.320, RSMo, and to enact in lieu thereof one new section relating to manufactured housing.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 700.320, RSMo, is repealed and one new section enacted in lieu 2 thereof, to be known as section 700.320, to read as follows:

700.320. 1. The owner of any new or used manufactured home, as defined in section 2 700.010, shall make application to the director of revenue for an official certificate of title to 3 such manufactured home in the manner prescribed by law for the acquisition of certificates of 4 title to motor vehicles, and the rules promulgated pursuant thereto. All fees required by section 301.190, RSMo, for the titling of motor vehicles and all penalties provided by law for the failure 5 6 to title motor vehicles shall apply to persons required to make application for an official certificate of title by this subsection. In case there is any duplication in serial numbers assigned 7 any manufactured homes, or no serial number has been assigned by the manufacturer, the 8 director shall assign the serial numbers for the manufactured homes involved. 9

10 2. At the time the owner of any new manufactured home, as defined in section 700.010, which was acquired in a transaction subject to sales tax under the Missouri sales tax law makes 11 application to the director of revenue for an official certificate of title for such manufactured 12 home, he shall present to the director of revenue evidence satisfactory to the director of revenue 13 14 showing the purchase price exclusive of any charge incident to the extension of credit paid by or charged to the applicant in the acquisition of the manufactured home, or that no sales tax was 15 16 incurred in its acquisition, and if sales tax was incurred in its acquisition, the applicant shall pay or cause to be paid to the director of revenue the sales tax provided by the Missouri sales tax law 17 in addition to the registration fees now or hereafter required according to law, and the director 18

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19 of revenue shall not issue a certificate of title for any new manufactured home subject to sales 20 tax as provided in the Missouri sales tax law until the tax levied for the sale of the same under 21 sections 144.010 to 144.510, RSMo, has been paid as provided in this section. As used in this 22 subsection, the term "purchase price" shall mean the total amount of the contract price agreed 23 upon between the seller and the applicant in the acquisition of the new manufactured home 24 regardless of the medium of payment therefor. In the event that the purchase price is unknown 25 or undisclosed, or that the evidence thereof is not satisfactory to the director of revenue, the same shall be fixed by appraisement by the director. The director of the department of revenue shall 26 27 endorse upon the official certificate of title issued by him upon such application an entry showing 28 that such sales tax has been paid or that the manufactured home represented by the certificate is 29 exempt from sales tax and state the ground for such exemption.

30 3. A certificate of title for a manufactured home issued in the names of two or more 31 persons that does not show on the face of the certificate that the persons hold their interest 32 in the manufactured home as tenants in common, on death of one of the named persons, 33 may be transferred to the surviving owner or owners. On proof of death of one of the 34 persons in whose names the certificate was issued, surrender of the outstanding certificate 35 of title, and on application and payment of the fee for an original certificate of title, the director of revenue shall issue a new certificate of title for the manufactured home to the 36 37 surviving owner or owners; and the current valid certificate of number shall be so 38 transferred.

39 4. A certificate of title for a manufactured home issued in the names of two or more persons that shows on its face that the persons hold their interest in the manufactured 40 home as tenants in common, on death of one of the named persons, may be transferred by 41 42 the director of revenue on application by the surviving owners and the personal 43 representative or successors of the deceased owner. Upon being presented proof of death 44 of one of the persons in whose names the certificate of title was issued, surrender of the 45 outstanding certificate of title, and on application and payment of the fee for an original certificate of title, the director of revenue shall issue a new certificate of title for the 46 47 manufactured home to the surviving owners and personal representative or successors of 48 the deceased owner; and the current valid certificate of number shall be so transferred.