



General Assembly

Amendment

January Session, 2025

LCO No. 8885



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Offered by:
REP. WEIR, 55th Dist.

To: House Bill No. 5428

File No. 587

Cal. No. 361

**"AN ACT CONCERNING MOBILE MANUFACTURED HOME
PARKS."**

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Section 12-412c of the general statutes is repealed and the
4 following is substituted in lieu thereof (*Effective July 1, 2025*):

5 (a) On or after July 1, 1986, the sale of a new mobile manufactured
6 home, and on or after July 1, 1993, the sale of a new modular or
7 prefabricated home, from a manufacturer shall be subject to sales and
8 use taxes under this chapter, except that for purposes of said taxes the
9 sales price of such new mobile manufactured home or new modular or
10 prefabricated home shall be deemed to be seventy per cent of the
11 manufacturer's sales price applicable with respect to such sale. For the
12 purpose of this subsection, "mobile manufactured home" means a home
13 at least twelve feet in width, which cannot proceed under its own power,
14 which is towed or placed on flatbed trucks to be taken to its destination
15 and which requires a limited duration oversize load permit in order to

16 be transported on the highways of this state, and a "new modular or
17 prefabricated home" means a modular or prefabricated home, as
18 defined in section 21-85, which has not been previously sold or occupied
19 as a dwelling unit.

20 (b) On or after July 1, 1986, the resale of any mobile manufactured
21 home located in a mobile manufactured home park licensed pursuant
22 to chapter 412 or located on a single-family lot as a permitted
23 nonconforming use or as otherwise permitted by the zoning regulations
24 of the municipality in which the home is located, and on or after July 1,
25 1993, the resale of any modular home, shall be exempt from the sales
26 and use taxes imposed by this chapter. [and shall be taxed as a
27 conveyance of realty in accordance with the provisions of chapter 223.]

28 Sec. 502. Subdivision (2) of subsection (d) of section 12-63a of the
29 general statutes is repealed and the following is substituted in lieu
30 thereof (*Effective July 1, 2025*):

31 (2) As used in subdivision (1) of this subsection, "first sale" means any
32 sale or conveyance by an owner of any mobile manufactured home on
33 or after October 1, 1986, except a sale or conveyance to (A) an owner's
34 spouse; (B) an owner's brother or sister who actually resides in the
35 mobile manufactured home unit being sold or conveyed; or (C) any
36 other person if the owner makes such sale to such other person for the
37 purpose of using the proceeds of such sale to purchase a substitute
38 mobile manufactured home to be located on the leasehold site being
39 occupied by such owner's existing mobile manufactured home. In the
40 case of a sale as defined in subparagraph (C) of this subdivision, the
41 owner's substitute mobile manufactured home subsequently located on
42 the owner's leasehold site shall be assessed in the same manner as his
43 original mobile manufactured home until a first sale. The original
44 mobile manufactured home removed from the owner's leasehold site
45 shall be assessed as provided in subsection (c) of this section, unless the
46 new owner of such original mobile manufactured home can
47 independently qualify to be assessed as such homes were assessed in
48 the assessment year commencing October 1, 1985, under subparagraph

49 (C) of this subdivision. Notwithstanding the provisions of this section,
50 a mobile manufactured home which is treated by a municipality as
51 personal property in accordance with the provisions of this subsection
52 shall continue to be treated as real property pursuant to [sections 12-
53 412c and] section 21-67a."

This act shall take effect as follows and shall amend the following sections:

Sec. 501	<i>July 1, 2025</i>	12-412c
Sec. 502	<i>July 1, 2025</i>	12-63a(d)(2)