

**41-1a-1320 Tax clearance required to move manufactured home or mobile home.**

- (1) A manufactured home or mobile home may not be transported by any person, including its owner, unless a tax clearance has been obtained from the assessor or, if the responsibility to provide a tax clearance has been reassigned under Section 17-16-5.5, the treasurer of the county in which the real property upon which the manufactured home or mobile home was last located showing that all property taxes, including any interest and penalties, have been paid.
- (2) The tax clearance described in Subsection (1):
  - (a) is proof of having paid all property taxes, interest, and penalties; and
  - (b) shall be displayed in a conspicuous place on the rear of the manufactured home or mobile home so as to be plainly visible while in transit.
- (3)
  - (a) Any person, including the owner, who transports a manufactured home or mobile home without a valid tax clearance is:
    - (i) in violation of Section 59-2-309; and
    - (ii) subject to the penalty provisions of Section 59-2-309.
  - (b) In addition to the penalty provided in Subsection (3)(a), any commercial mover who transports any manufactured home or mobile home without a valid tax clearance is guilty of a class B misdemeanor.

Amended by Chapter 39, 2006 General Session