

FINAL BILL REPORT

SHB 1480

Synopsis as Enacted

C 32 L 93

Brief Description: Subjecting certain travel trailers and campers to ad valorem taxation.

By House Committee on Revenue (originally sponsored by Representatives G. Fisher, Foreman, Wang and Springer; by request of Department of Revenue).

House Committee on Revenue
Senate Committee on Labor & Commerce

Background: "Park model trailers," defined as mobile homes less than 400 square feet, are becoming increasingly common in some counties and are being permanently or semi-permanently sited for year-round or vacation use. It is estimated that there are 1,700 of these trailers permanently sited in Washington. These trailers are subject to an excise tax if they are licensed, but do not have to be licensed unless they are used on roads. They are exempt from property taxes.

Summary: Park model trailers that are not licensed and are permanently attached to a site are subject to property tax.

Votes on Final Passage:

House	98	0
Senate	38	7

Effective: July 25, 1993