

HOUSE BILL REPORT

HB 1480

As Reported By House Committee On:
Revenue

Title: An act relating to taxation of travel trailers and campers.

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

Sponsors: Representatives G. Fisher, Foreman, Wang and Springer; by request of Department of Revenue.

Brief History:

Reported by House Committee on:
Revenue, February 26, 1993, DPS.

HOUSE COMMITTEE ON REVENUE

Majority Report: The substitute bill be substituted therefor and the substitute bill do pass. Signed by 16 members: Representatives G. Fisher, Chair; Holm, Vice Chair; Foreman, Ranking Minority Member; Fuhrman, Assistant Ranking Minority Member; Anderson; Brown; Cothorn; Leonard; Morris; Romero; Rust; Silver; Talcott; Thibaudeau; Van Luven; and Wang.

Staff: Bob Longman (786-7139).

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 don't have to be licensed unless they use roads. They are exempt from property taxes.

Summary of Substitute Bill: Park model trailers which are not licensed and are permanently attached to a site are subject to property tax.

Substitute Bill Compared to Original Bill: The substitute bill limits the effect of the bill to park model trailers that are permanently attached to site. The original bill also affected campers and travel trailers.

Fiscal Note: Available.

Effective Date of Substitute Bill: The bill is effective for taxes levied for collection in 1993 and thereafter.

Testimony For: Park model trailers pay the travel trailer and camper excise tax when they are licensed for use on the highway. Park model trailers are often not licensed for highway use. As a vehicle, they are exempt, from the property tax. They should pay property tax if they are not registered for highway use. There is a proliferation of park model trailers used for permanent housing.

Testimony Against: The original bill goes beyond park model trailers and includes all non-licensed campers and trailers.

Witnesses: (In favor): Ryan Spiller, Department of Revenue; Ben Gassaway, Washington Association of County Officials; and Keith Willnauer, Whatcom County Assessor's Office.
(Opposed): Stu Halson, Recreational Vehicle Dealers.