

SENATE BILL REPORT

SHB 1480

AS REPORTED BY COMMITTEE ON LABOR & COMMERCE, MARCH 25, 1993

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

SPONSORS: 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

Majority Report: Do pass.

Signed by Senators Moore, Chairman; Prentice, Vice Chairman; Fraser, Newhouse, Pelz, Sutherland, and Wojahn.

Staff: Dave Cheal (786-7576)

Hearing Dates: March 22, 1993; March 25, 1993

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:

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

Appropriation: none

Revenue: none

Fiscal Note: available

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

TESTIMONY FOR:

Many park model trailers are consciously designed and constructed to avoid property tax, but the owners receive and require all the same government services as other homeowners.

TESTIMONY AGAINST: None

TESTIFIED: Randy Spiller, Dept. of Revenue; Keith Willhauer; Ben
Gassaway