
SUBSTITUTE HOUSE BILL 1480

State of Washington

53rd Legislature

1993 Regular Session

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

Read first time 03/01/93.

1 AN ACT Relating to taxation of travel trailers and campers;
2 amending RCW 82.50.530; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.50.530 and 1981 c 304 s 32 are each amended to read
5 as follows:

6 No mobile home, travel trailer, or camper which is a part of the
7 inventory of mobile homes, travel trailers, or campers held for sale by
8 a dealer in the course of his or her business and no travel trailer or
9 camper as defined in RCW 82.50.010 shall be listed and assessed for ad
10 valorem taxation. However, if a park trailer as defined in RCW
11 46.04.622 has substantially lost its identity as a mobile unit by
12 virtue of its being permanently fixed in location upon land owned or
13 leased by the owner of the park trailer and placed on a permanent
14 foundation of either posts or blocks with fixed pipe connections with
15 sewer, water, or other utilities it will be considered real property
16 and will be subject to ad valorem property taxation imposed in
17 accordance with the provisions of Title 84 RCW, including the
18 provisions with respect to omitted property, except that a park trailer
19 located on land leased by the owner of the park trailer shall be

1 subject to the personal property provisions of chapter 84.56 RCW and
2 RCW 84.60.040.

3 NEW SECTION. **Sec. 2.** Section 1 of this act shall be effective for
4 taxes levied for collection in 1993 and thereafter.

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