

FINAL BILL REPORT

ESB 5564

C 92 L 99

Synopsis as Enacted

Brief Description: Taxation of park trailers and travel trailers.

Sponsors: Senators Gardner, Winsley, Spanel and Loveland.

Senate Committee on Commerce, Trade, Housing & Financial Institutions

House Committee on Economic Development, Housing & Trade

House Committee on Finance

Background: In 1993, the Legislature subjected park trailers to ad valorem property taxes if the trailers substantially lost their identity as mobile units by being permanently fixed in location by placement on a permanent foundation of either posts or blocks with fixed pipe connections for sewer, water, or other utilities.

As a result of the 1993 legislation, county assessors assessed park model trailers for property taxes. Some park trailer owners in Whatcom County appealed their property tax assessments asserting that their park model trailers were not permanently fixed in location. For example, they explained that a flexible garden hose for water did not constitute a fixed pipe utility connection. The Board of Tax Appeals ruled in the taxpayers' favor, and Whatcom County refunded property taxes paid.

Summary: Park trailers are real property subject to property taxation, if the trailers are permanently sited in location. A park trailer is permanently sited if it is placed on blocks or posts with connections for water, sewer, or other utilities. There is no longer a requirement to place the park trailer on a permanent foundation and the utility connections need not be fixed pipe connections.

This act is effective for taxes levied in 1999 for collection in 2000 and thereafter.

Votes on Final Passage:

Senate	31	18	(Senate failed)
Senate	44	3	(Senate reconsidered)
House	82	10	

Effective: July 25, 1999