
SUBSTITUTE HOUSE BILL 2309

State of Washington

56th Legislature

2000 Regular Session

By House Committee on Finance (originally sponsored by Representatives Thomas, Fortunato, Dunn, Lisk, Edmonds, Ruderman, Schoesler, Kagi, Dickerson, Kessler, Carlson, Linville, Alexander, Hurst, G. Chandler, Sump, Lantz, Campbell, Mulliken, Benson, Barlean, Talcott, McDonald, Parlette, Lambert, Schindler, D. Schmidt, Bush, Pennington, Huff, Carrell, Clements, D. Sommers, Esser and Skinner)

Read first time 02/01/2000. Referred to Committee on .

1 AN ACT Relating to the reinstatement of the exemption from property
2 tax for motor vehicles, travel trailers, and campers eliminated by
3 Initiative 695; adding a new section to chapter 84.36 RCW; creating a
4 new section; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
7 to read as follows:

8 (1) For the purposes of this section, the following definitions
9 apply:

10 (a) "Motor vehicle" means all motor vehicles, trailers, and
11 semitrailers used, or of the type designed primarily to be used, upon
12 the public streets and highways, for the convenience or pleasure of the
13 owner, or for the conveyance, for hire or otherwise, of persons or
14 property, including fixed loads and facilities for human habitation;
15 but shall not include (i) vehicles carrying exempt licenses; (ii) dock
16 and warehouse tractors and their cars or trailers, lumber carriers of
17 the type known as spiders, and all other automotive equipment not
18 designed primarily for use upon public streets or highways; (iii) motor
19 vehicles or their trailers used entirely upon private property; (iv)

1 mobile homes as defined in RCW 46.04.302; or (v) motor vehicles owned
2 by nonresident military personnel of the armed forces of the United
3 States stationed in the state of Washington, provided personnel were
4 also nonresident at the time of their entry into military service.

5 (b) "Travel trailer" has the meaning given in RCW 46.04.623.

6 (c) "Camper" has the meaning given in RCW 46.04.085.

7 (2) Motor vehicles, travel trailers, and campers are exempt from
8 property taxation. However, if a park trailer, as defined in RCW
9 46.04.622, has substantially lost its identity as a mobile unit by
10 virtue of its being permanently sited in location and placed on a
11 foundation of either posts or blocks with connections with sewer,
12 water, or other utilities for the operation of installed fixtures and
13 appliances, it will be considered real property and will be subject to
14 ad valorem property taxation imposed in accordance with this title,
15 including the provisions with respect to omitted property, except that
16 a park trailer located on land not owned by the owner of the park
17 trailer will be subject to the personal property provisions of chapter
18 84.56 RCW and RCW 84.60.040.

19 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
20 preservation of the public peace, health, or safety, or support of the
21 state government and its existing public institutions, and takes effect
22 immediately.

23 NEW SECTION. **Sec. 3.** This act applies retroactively to January 1,
24 2000.

--- END ---