
ENGROSSED SENATE BILL 5564

State of Washington

56th Legislature

1999 Regular Session

By Senators Gardner, Winsley, Spanel and Loveland

Read first time 01/28/1999. Referred to Committee on Commerce, Trade, Housing & Financial Institutions.

1 AN ACT Relating to taxation of park trailers and travel trailers;
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 1993 c 32 s 1 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))~~ sited in location ~~((upon land
13 owned or leased by the owner of the park trailer))~~ and placed on a
14 ~~((permanent))~~ foundation of either posts or blocks with ~~((fixed pipe))~~
15 connections with sewer, water, or other utilities for the operation of
16 installed fixtures and appliances, it will be considered real property
17 and will be subject to ad valorem property taxation imposed in
18 accordance with the provisions of Title 84 RCW, including the
19 provisions with respect to omitted property, except that a park trailer

1 located on land (~~leased~~) not owned by the owner of the park trailer
2 shall be subject to the personal property provisions of chapter 84.56
3 RCW and RCW 84.60.040.

4 NEW SECTION. **Sec. 2.** This act is effective for taxes levied in
5 1999 for collection in 2000 and thereafter.

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