
SUBSTITUTE HOUSE BILL 2184

State of Washington

57th Legislature

2001 Regular Session

By House Committee on Finance (originally sponsored by Representatives Berkey, DeBolt, Morris, Dunshee and Edwards)

Read first time 03/08/2001. Referred to Committee on .

1 AN ACT Relating to revising the excise tax treatment of park model
2 trailers to provide the same tax treatment as that given to mobile
3 homes; amending RCW 82.45.032; creating a new section; and providing an
4 effective date.

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

6 NEW SECTION. **Sec. 1.** It is the intent of the legislature to
7 promote fairness in the application of tax. Therefore, for the
8 purposes of excise tax, park model trailers will be taxed in the same
9 manner as mobile homes.

10 **Sec. 2.** RCW 82.45.032 and 1993 sp.s. c 25 s 504 are each amended
11 to read as follows:

12 Unless the context clearly requires otherwise, the definitions in
13 this section apply throughout this chapter.

14 (1) "Real estate" or "real property" means any interest, estate, or
15 beneficial interest in land or anything affixed to land, including the
16 ownership interest or beneficial interest in any entity which itself
17 owns land or anything affixed to land. The term includes used mobile

1 homes, used park model trailers, used floating homes, and improvements
2 constructed upon leased land.

3 (2) "Used mobile home" means a mobile home which has been
4 previously sold at retail and has been subjected to tax under chapter
5 82.08 RCW, or which has been previously used and has been subjected to
6 tax under chapter 82.12 RCW, and which has substantially lost its
7 identity as a mobile unit at the time of sale by virtue of its being
8 fixed in location upon land owned or leased by the owner of the mobile
9 home and placed on a foundation (posts or blocks) with fixed pipe
10 connections with sewer, water, and other utilities.

11 (3) "Mobile home" means a mobile home as defined by RCW 46.04.302,
12 as now or hereafter amended.

13 (4) "Park model trailer" means a park model trailer as defined in
14 RCW 46.04.622.

15 (5) "Used floating home" means a floating home in respect to which
16 tax has been paid under chapter 82.08 or 82.12 RCW.

17 ~~((+5))~~ (6) "Used park model trailer" means a park model trailer
18 that has been previously sold at retail and has been subjected to tax
19 under chapter 82.08 RCW, or that has been previously used and has been
20 subjected to tax under chapter 82.12 RCW, and that has substantially
21 lost its identity as a mobile unit by virtue of its being permanently
22 sited in location and placed on a foundation of either posts or blocks
23 with connections with sewer, water, or other utilities for the
24 operation of installed fixtures and appliances.

25 (7) "Floating home" means a building on a float used in whole or in
26 part for human habitation as a single-family dwelling, which is not
27 designed for self propulsion by mechanical means or for propulsion by
28 means of wind, and which is on the property tax rolls of the county in
29 which it is located.

30 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2001.

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