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HOUSE BILL 2547

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State of Washington

58th Legislature

2004 Regular Session

By Representatives Simpson, D., Cairnes, Haigh, Conway, McCoy, Simpson, G., Chase and Orcutt; by request of Department of Revenue and Department of Veterans Affairs

Read first time 01/15/2004. Referred to Committee on Finance.

1 AN ACT Relating to the property taxation of vehicles carrying  
2 exempt licenses; and amending RCW 84.36.595.

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

4 **Sec. 1.** RCW 84.36.595 and 2000 c 136 s 1 are each amended to read  
5 as follows:

6 (1) For the purposes of this section, the following definitions  
7 apply:

8 (a) "Motor vehicle" means all motor vehicles, trailers, and  
9 semitrailers used, or of the type designed primarily to be used, upon  
10 the public streets and highways, for the convenience or pleasure of the  
11 owner, or for the conveyance, for hire or otherwise, of persons or  
12 property, including fixed loads and facilities for human habitation;  
13 but shall not include (i) vehicles carrying exempt licenses; (ii) dock  
14 and warehouse tractors and their cars or trailers, lumber carriers of  
15 the type known as spiders, and all other automotive equipment not  
16 designed primarily for use upon public streets or highways; (iii) motor  
17 vehicles or their trailers used entirely upon private property; (iv)  
18 mobile homes as defined in RCW 46.04.302; or (v) motor vehicles owned

1 by nonresident military personnel of the armed forces of the United  
2 States stationed in the state of Washington, provided personnel were  
3 also nonresident at the time of their entry into military service.

4 (b) "Travel trailer" has the meaning given in RCW 46.04.623.  
5 However, if a park trailer, as defined in RCW 46.04.622, has  
6 substantially lost its identity as a mobile unit by virtue of its being  
7 permanently sited in location and placed on a foundation of either  
8 posts or blocks with connections with sewer, water, or other utilities  
9 for the operation of installed fixtures and appliances, it will be  
10 considered real property and will be subject to ad valorem property  
11 taxation imposed in accordance with this title, including the  
12 provisions with respect to omitted property, except that a park trailer  
13 located on land not owned by the owner of the park trailer will be  
14 subject to the personal property provisions of chapter 84.56 RCW and  
15 RCW 84.60.040.

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

17 (2) Motor vehicles, vehicles carrying exempt licenses, travel  
18 trailers, and campers are exempt from property taxation.

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