

**SSB 5183 - S AMD 764**  
By Senator Kuderer

**NOT CONSIDERED 12/23/2019**

1 Strike everything after the enacting clause and insert the  
2 following:

3 **"Sec. 1.** RCW 59.21.005 and 1995 c 122 s 2 are each amended to  
4 read as follows:

5 The legislature recognizes that it is quite costly (~~(to move a~~  
6 ~~mobile home)~~) for tenants who own homes in manufactured/mobile home  
7 parks to relocate when the park in which they reside is closed or  
8 converted to another use. Many (~~(mobile home)~~) such tenants need  
9 financial assistance in order to (~~(move their mobile homes from a)~~)  
10 relocate from a manufactured/mobile home park. The purpose of this  
11 chapter is to provide a mechanism for assisting manufactured/mobile  
12 home tenants to relocate their manufactured/mobile homes to suitable  
13 alternative sites (~~(when the mobile home park in which they reside is~~  
14 ~~closed or converted to another use)~~) or demolish and dispose of their  
15 homes and secure housing.

16 **Sec. 2.** RCW 59.21.010 and 2009 c 565 s 47 are each reenacted and  
17 amended to read as follows:

18 Unless the context clearly requires otherwise, the definitions in  
19 this section apply throughout this chapter.

20 (1) "Assignee" means an individual or entity who has agreed to  
21 advance allowable relocation assistance expenses in exchange for the  
22 assignment and transfer of a right to reimbursement from the fund.

23 (2) "Department" means the department of commerce.

24 (~~((2))~~) (3) "Director" means the director of the department of  
25 commerce.

26 (~~((3))~~) (4) "Fund" means the manufactured/mobile home park  
27 relocation fund established under RCW 59.21.050.

28 (~~((4))~~) (5) "Landlord" or "park-owner" means the owner of the  
29 manufactured/mobile home park that is being closed at the time  
30 relocation assistance is provided.

1       ~~((5))~~ (6) "Low-income household" means a single person, family,  
2 or unrelated persons living together whose adjusted income is less  
3 than eighty percent of the median family income, adjusted for  
4 household size, for the county where the manufactured/mobile home is  
5 located.

6       (7) "Manufactured/mobile home park" or "park" means real property  
7 that is rented or held out for rent to others for the placement of  
8 two or more manufactured/mobile homes for the primary purpose of  
9 production of income, except where the real property is rented or  
10 held out for rent for seasonal recreational purpose only and is not  
11 intended for year-round occupancy.

12       ~~((6))~~ (8) "Relocate" means to do one of the following:

13       (a) Remove ~~((the))~~ a manufactured/mobile home from ~~((the))~~ a  
14 manufactured/mobile home park being closed and ~~((to—either))~~  
15 reinstall it in another location ~~((or to))~~; or

16       (b) Remove a manufactured/mobile home from a manufactured/mobile  
17 home park being closed and demolish and dispose of it ~~((and purchase~~  
18 ~~another mobile/manufactured home constructed to the standards set by~~  
19 ~~the department of housing and urban development))~~ and secure other  
20 housing.

21       ~~((7))~~ (9) "Relocation assistance" means the monetary assistance  
22 provided under this chapter, including reimbursement for the costs of  
23 relocation as well as cash assistance provided to allow the tenant to  
24 secure new housing.

25       (10) "Tenant" means a person that owns a manufactured/mobile home  
26 located on a rented lot in a manufactured/mobile home park.

27       **Sec. 3.** RCW 59.21.021 and 2005 c 399 s 5 are each amended to  
28 read as follows:

29       (1) If a manufactured/mobile home park is closed or converted to  
30 another use ~~((after December 31, 1995))~~, eligible tenants shall be  
31 entitled to relocation assistance on a first-come, first-serve basis.  
32 The department shall give priority for distribution of relocation  
33 assistance to eligible tenants residing in parks that are closed as a  
34 result of park-owner fraud or as a result of health and safety  
35 concerns as determined by the local board of health. Payments shall  
36 be made upon the department's verification of eligibility, subject to  
37 the availability of remaining funds.

38       (2) Eligibility for relocation assistance funds is limited to  
39 low-income households. ~~((As used in this section, "low-income~~

1 household" means a single person, family, or unrelated persons living  
2 together whose adjusted income is less than eighty percent of the  
3 median family income, adjusted for household size, for the county  
4 where the mobile or manufactured home is located.

5 ~~(2) Assistance for closures occurring after December 31, 1995, is~~  
6 ~~limited to persons who maintain ownership of and relocate their~~  
7 ~~mobile home or who dispose of a home not relocatable to a new site.)~~

8 (3) ~~((Persons))~~ (a) Eligible tenants who ~~((removed and disposed~~  
9 ~~of their mobile home or maintained ownership of and relocated their~~  
10 ~~mobile homes))~~ relocate are entitled to ~~((reimbursement of actual~~  
11 ~~relocation expenses))~~ financial assistance from the fund, up to a  
12 maximum of twelve thousand dollars for a ~~((double-wide))~~ multisection  
13 home and up to a maximum of seven thousand five hundred dollars for a  
14 single-~~((wide))~~ section home. The department shall distribute  
15 relocation assistance for each eligible tenant as follows:

16 (i) Up to forty percent of the total assistance may be disbursed  
17 in the form of cash assistance to help the tenant secure new housing;  
18 and

19 (ii) The remainder of the total assistance shall be disbursed as  
20 reimbursement for costs associated with relocation.

21 (b) To receive financial assistance as provided in (a)(i) of this  
22 subsection, documentation must be provided to the department that  
23 demonstrates the tenant:

24 (i) Has relocated the home;

25 (ii) Has established a process to secure the relocation of the  
26 home by having assigned the right to reimbursement of the relocation  
27 costs and liability for such removal or demolition and disposal to  
28 another entity; or

29 (iii) Has contracted to incur expenses associated with relocating  
30 the home.

31 (c) If the tenant is requesting financial assistance under  
32 (b)(ii) or (iii) of this subsection, the tenant, or the assignee on  
33 the tenant's behalf, must submit as part of the application described  
34 in RCW 59.21.050(2):

35 (i) Proof of the assignation; and

36 (ii) Evidence that the assignee is capable of fulfilling the  
37 obligation itself or a contract or invoice for relocation of the home  
38 executed with a vendor by the tenant or the assignee.

39 (4) Any individual or organization may apply to receive funds  
40 from the ~~((mobile home park relocation))~~ fund, for use in combination

1 with funds from public or private sources, toward relocation of  
2 tenants eligible under this section, with agreement from the tenant.  
3 ~~((Funds received from the mobile home park relocation fund shall only  
4 be used for relocation assistance expenses or other mobile/  
5 manufactured home ownership expenses, that include down payment  
6 assistance, if the owners are not planning to relocate their mobile  
7 home as long as their original home is removed from the park.))~~

8 (5) The legislature intends the cash assistance provided under  
9 subsection (3)(a)(i) of this section to be considered a one-time  
10 direct grant payment that shall be excluded from household income  
11 calculations for purposes of determining the eligibility of the  
12 recipient for benefits or assistance under any state program financed  
13 in whole or in part with state funds.

14 **Sec. 4.** RCW 59.21.025 and 1998 c 124 s 3 are each amended to  
15 read as follows:

16 ~~((1))~~ If financial assistance for relocation is obtained from  
17 sources other than the ~~((mobile home park relocation))~~ fund  
18 ~~((established under this chapter))~~, then the relocation assistance  
19 provided to any person ~~((under this chapter))~~ from the fund shall be  
20 reduced as necessary to ensure that no person receives financial  
21 assistance for relocation from all sources combined ~~((more than: (a)~~  
22 ~~That person's actual cost of relocation; or (b) seven thousand~~  
23 ~~dollars for a double-wide mobile home and three thousand five hundred~~  
24 ~~dollars for a single-wide mobile home.~~

25 ~~(2) When a person receives financial assistance for relocation~~  
26 ~~from a source other than the mobile home park relocation assistance~~  
27 ~~fund, then the assistance received from the fund will be the~~  
28 ~~difference between the maximum amount to which a person is entitled~~  
29 ~~under RCW 59.21.021(3) and the amount of assistance received from the~~  
30 ~~outside source.~~

31 ~~(3) If the amount of assistance received from an outside source~~  
32 ~~exceeds the maximum amounts of assistance to which a person is~~  
33 ~~entitled under RCW 59.21.021(3), then that person will not receive~~  
34 ~~any assistance from the mobile home park relocation assistance fund))~~  
35 in excess of that person's actual relocation expenses.

36 **Sec. 5.** RCW 59.21.050 and 2011 c 158 s 7 are each amended to  
37 read as follows:

1 (1) (a) The existence of the manufactured/mobile home park  
2 relocation fund in the custody of the state treasurer is affirmed.

3 (b) Expenditures from the fund may only be used as follows:

4 (i) Except as provided in subsection (3) of this section, all  
5 moneys received from the fee as specified in RCW 46.17.155 must be  
6 used only for relocation assistance awarded under this chapter.

7 (ii) All moneys received from the fee as specified in RCW  
8 59.30.050 must be used only for the relocation coordination program  
9 created in section 8 of this act.

10 (c) Only the director or the director's designee may authorize  
11 expenditures from the fund. All relocation payments to tenants shall  
12 be made from the fund. The fund is subject to allotment procedures  
13 under chapter 43.88 RCW, but no appropriation is required for  
14 expenditures.

15 (2) A (~~park~~) tenant is eligible for relocation assistance under  
16 this chapter only after an application is submitted by that tenant or  
17 an organization acting on the tenant's account under RCW 59.21.021(4)  
18 on a form approved by the director (~~which~~). The application shall  
19 include: (a) (~~For those persons who maintained ownership of and~~  
20 ~~relocated their homes or removed their homes from the park: (i)~~) A  
21 copy of the notice from the park-owner, or other adequate proof, that  
22 the tenancy is terminated due to closure of the park or its  
23 conversion to another use; (~~(ii)~~) (b) a copy of the rental  
24 agreement then in force, or other proof that the applicant was a  
25 tenant at the time of notice of closure; (~~(iii) a copy of the~~  
26 ~~contract for relocating the home which includes the date of~~  
27 ~~relocation, or other proof of actual)~~) (c) a statement of relocation  
28 expenses expected to be incurred (~~on a date certain~~); (~~and (iv)~~)  
29 (d) proof of ownership of the home at the time of notice of closure;  
30 and (e) a statement of any other available assistance (~~(†)~~) received.

31 (~~(b) For those persons who sold their homes and incurred no~~  
32 ~~relocation expenses: (i) A copy of the notice from the park-owner, or~~  
33 ~~other adequate proof, that the tenancy is terminated due to closure~~  
34 ~~of the park or its conversion to another use; (ii) a copy of the~~  
35 ~~rental agreement then in force, or other proof that the applicant was~~  
36 ~~a tenant at the time of notice of closure; and (iii) a copy of the~~  
37 ~~record of title transfer issued by the department of licensing when~~  
38 ~~the tenant sold the home rather than relocate it due to park closure~~  
39 ~~or conversion.)~~)

1 (3) The department may deduct a percentage amount of the fee  
2 collected under RCW 46.17.155 for administration expenses incurred by  
3 the department.

4 **Sec. 6.** RCW 46.17.155 and 2010 c 161 s 511 are each amended to  
5 read as follows:

6 (1) Before accepting an application for a certificate of title  
7 for an original or transfer manufactured home transaction as required  
8 in this title or chapter 65.20 RCW, the department, county auditor or  
9 other agent, or subagent appointed by the director shall require the  
10 applicant to pay a ~~((one hundred dollar))~~ fee, in accordance with  
11 subsection (4) of this section, in addition to any other fees and  
12 taxes required by law if the manufactured home:

13 (a) Is located in a mobile home park;

14 (b) Is one year old or older; and

15 (c) Is new or ownership changes, excluding changes that involve  
16 adding or deleting spouse or domestic partner coregistered owners or  
17 legal owners ~~((; and~~

18 ~~(d) Sales price is five thousand dollars or more))~~.

19 (2) The ~~((one hundred dollar))~~ fee amount established in  
20 subsection (4) of this section must be forwarded to the state  
21 treasurer, who shall deposit the fee in the manufactured/mobile home  
22 park relocation fund created in RCW 59.21.050.

23 (3) The department and the state treasurer may adopt rules  
24 necessary to carry out this section.

25 (4) The amount of the fee that the department must collect must  
26 be 0.25 percent of the sale price of the manufactured home, but in no  
27 case may the fee be less than one hundred dollars or greater than  
28 five hundred dollars.

29 **Sec. 7.** RCW 59.30.050 and 2013 c 144 s 42 are each amended to  
30 read as follows:

31 (1) The department must register all manufactured/mobile home  
32 communities, which registration must be renewed annually. Each  
33 community must be registered separately. The department must mail  
34 registration notifications to all known manufactured/mobile home  
35 community landlords. Registration information packets must include:

36 (a) Registration forms; and

1 (b) Registration assessment information, including registration  
2 due dates and late fees, and the collections procedures, liens, and  
3 charging costs to tenants.

4 (2) To apply for registration or registration renewal, the  
5 landlord of a manufactured/mobile home community must file with the  
6 department an application for registration or registration renewal on  
7 a form provided by the department and must pay a registration fee as  
8 described in subsection (3) of this section. The department may  
9 require the submission of information necessary to assist in  
10 identifying and locating a manufactured/mobile home community and  
11 other information that may be useful to the state, which must  
12 include, at a minimum:

13 (a) The names and addresses of the owners of the manufactured/  
14 mobile home community;

15 (b) The name and address of the manufactured/mobile home  
16 community;

17 (c) The name and address of the landlord and manager of the  
18 manufactured/mobile home community;

19 (d) The number of lots within the manufactured/mobile home  
20 community that are subject to chapter 59.20 RCW; and

21 (e) The addresses of each manufactured/mobile home lot within the  
22 manufactured/mobile home community that is subject to chapter 59.20  
23 RCW.

24 (3) Each manufactured/mobile home community landlord must pay to  
25 the department:

26 (a) A one-time business license application fee for the first  
27 year of registration and, in subsequent years, an annual renewal  
28 application fee, as provided in RCW 19.02.075; and

29 (b) An annual registration assessment of ~~((ten))~~ fifteen dollars  
30 for each manufactured/mobile home that is subject to chapter 59.20  
31 RCW within a manufactured/mobile home community. Manufactured/mobile  
32 home community landlords may charge a maximum of five dollars of this  
33 assessment to tenants. Nine dollars of the registration assessment  
34 for each manufactured/mobile home must be deposited into the  
35 manufactured/mobile home dispute resolution program account created  
36 in RCW 59.30.070 to fund the costs associated with the manufactured/  
37 mobile home dispute resolution program. ~~((The remaining))~~ One dollar  
38 of the registration assessment must be deposited into the business  
39 license account created in RCW 19.02.210. The remaining five dollars  
40 of the registration assessment must be deposited into the

1 manufactured/mobile home park relocation fund created in RCW  
2 59.21.050. The annual registration assessment must be reviewed once  
3 each biennium by the department and the attorney general and may be  
4 adjusted to reasonably relate to the cost of administering this  
5 chapter. The registration assessment may not exceed (~~ten~~) fifteen  
6 dollars, but if the assessment is reduced, the portion allocated to  
7 the manufactured/mobile home dispute resolution program account  
8 (~~and~~), the business license account, and the manufactured/mobile  
9 home park relocation fund must be adjusted proportionately.

10 (4) Initial registrations of manufactured/mobile home communities  
11 must be filed before November 1, 2007, or within three months of the  
12 availability of mobile home lots for rent within the community. The  
13 manufactured/mobile home community is subject to a delinquency fee of  
14 two hundred fifty dollars for late initial registrations. The  
15 delinquency fee must be deposited in the business license account.  
16 Renewal registrations that are not renewed by the expiration date as  
17 assigned by the department are subject to delinquency fees under RCW  
18 19.02.085.

19 (5) Thirty days after sending late fee notices to a noncomplying  
20 landlord, the department may issue a warrant under RCW 59.30.090 for  
21 the unpaid registration assessment and delinquency fee. If a warrant  
22 is issued by the department under RCW 59.30.090, the department must  
23 add a penalty of ten percent of the amount of the unpaid registration  
24 assessment and delinquency fee, but not less than ten dollars. The  
25 warrant penalty must be deposited into the business license account  
26 created in RCW 19.02.210. Chapter 82.32 RCW applies to the collection  
27 of warrants issued under RCW 59.30.090.

28 (6) Registration is effective on the date determined by the  
29 department, and the department must issue a registration number to  
30 each registered manufactured/mobile home community. The department  
31 must provide an expiration date, assigned by the department, to each  
32 manufactured/mobile home community who registers.

33 NEW SECTION. Sec. 8. A new section is added to chapter 59.21  
34 RCW to read as follows:

35 (1) A relocation coordination program is created within the  
36 department for the purpose of assisting tenants of a mobile home park  
37 scheduled for closure or conversion to another use with the process  
38 of relocation.



1 (2) The relocation coordination program assistance may include,  
2 but is not limited to, performing casework on behalf of individual  
3 tenants, maintaining and distributing informational resources for  
4 tenants regarding the process for relocating and disposal of  
5 manufactured/mobile homes, researching and distributing current  
6 information regarding available locations for manufactured/mobile  
7 homes and other forms of available housing, and researching and  
8 distributing information regarding other sources of financial  
9 assistance that may be available to secure new housing.

10 NEW SECTION. **Sec. 9.** This section is the tax preference  
11 performance statement for the tax preference contained in section 10,  
12 chapter . . ., Laws of 2019 (section 10 of this act). This  
13 performance statement is only intended to be used for subsequent  
14 evaluation of the tax preference. It is not intended to create a  
15 private right of action by any party or be used to determine  
16 eligibility for preferential tax treatment.

17 (1) The legislature categorizes this tax preference as one  
18 intended to induce certain designated behaviors by taxpayers, as  
19 indicated in RCW 82.32.808(2)(a).

20 (2) It is the legislature's specific public policy objective to  
21 preserve the affordable housing opportunities provided by existing  
22 manufactured/mobile home communities. It is the legislature's intent  
23 to encourage owners to sell existing communities to tenants and  
24 eligible organizations by providing a real estate excise tax  
25 exemption.

26 (3) To measure the effectiveness of this tax preference in  
27 achieving the specific public policy objective described in  
28 subsection (2) of this section, the joint legislative audit and  
29 review committee must, at minimum, review the number of units of  
30 housing that are preserved as a result of qualified sales of  
31 manufactured/mobile home communities and the total amount of  
32 exemptions claimed, as reported to the department of revenue.

33 (4) The joint legislative audit and review committee may use any  
34 other data it deems necessary in performing the evaluation under this  
35 section.

36 **Sec. 10.** RCW 82.45.010 and 2018 c 223 s 3 and 2018 c 221 s 1 are  
37 each reenacted and amended to read as follows:

1 (1) As used in this chapter, the term "sale" has its ordinary  
2 meaning and includes any conveyance, grant, assignment, quitclaim, or  
3 transfer of the ownership of or title to real property, including  
4 standing timber, or any estate or interest therein for a valuable  
5 consideration, and any contract for such conveyance, grant,  
6 assignment, quitclaim, or transfer, and any lease with an option to  
7 purchase real property, including standing timber, or any estate or  
8 interest therein or other contract under which possession of the  
9 property is given to the purchaser, or any other person at the  
10 purchaser's direction, and title to the property is retained by the  
11 vendor as security for the payment of the purchase price. The term  
12 also includes the grant, assignment, quitclaim, sale, or transfer of  
13 improvements constructed upon leased land.

14 (2) (a) The term "sale" also includes the transfer or acquisition  
15 within any twelve-month period of a controlling interest in any  
16 entity with an interest in real property located in this state for a  
17 valuable consideration.

18 (b) For the sole purpose of determining whether, pursuant to the  
19 exercise of an option, a controlling interest was transferred or  
20 acquired within a twelve-month period, the date that the option  
21 agreement was executed is the date on which the transfer or  
22 acquisition of the controlling interest is deemed to occur. For all  
23 other purposes under this chapter, the date upon which the option is  
24 exercised is the date of the transfer or acquisition of the  
25 controlling interest.

26 (c) For purposes of this subsection, all acquisitions of persons  
27 acting in concert must be aggregated for purposes of determining  
28 whether a transfer or acquisition of a controlling interest has taken  
29 place. The department must adopt standards by rule to determine when  
30 persons are acting in concert. In adopting a rule for this purpose,  
31 the department must consider the following:

32 (i) Persons must be treated as acting in concert when they have a  
33 relationship with each other such that one person influences or  
34 controls the actions of another through common ownership; and

35 (ii) When persons are not commonly owned or controlled, they must  
36 be treated as acting in concert only when the unity with which the  
37 purchasers have negotiated and will consummate the transfer of  
38 ownership interests supports a finding that they are acting as a  
39 single entity. If the acquisitions are completely independent, with  
40 each purchaser buying without regard to the identity of the other

1 purchasers, then the acquisitions are considered separate  
2 acquisitions.

3 (3) The term "sale" does not include:

4 (a) A transfer by gift, devise, or inheritance.

5 (b) A transfer by transfer on death deed, to the extent that it  
6 is not in satisfaction of a contractual obligation of the decedent  
7 owed to the recipient of the property.

8 (c) A transfer of any leasehold interest other than of the type  
9 mentioned above.

10 (d) A cancellation or forfeiture of a vendee's interest in a  
11 contract for the sale of real property, whether or not such contract  
12 contains a forfeiture clause, or deed in lieu of foreclosure of a  
13 mortgage.

14 (e) The partition of property by tenants in common by agreement  
15 or as the result of a court decree.

16 (f) The assignment of property or interest in property from one  
17 spouse or one domestic partner to the other spouse or other domestic  
18 partner in accordance with the terms of a decree of dissolution of  
19 marriage or state registered domestic partnership or in fulfillment  
20 of a property settlement agreement.

21 (g) The assignment or other transfer of a vendor's interest in a  
22 contract for the sale of real property, even though accompanied by a  
23 conveyance of the vendor's interest in the real property involved.

24 (h) Transfers by appropriation or decree in condemnation  
25 proceedings brought by the United States, the state or any political  
26 subdivision thereof, or a municipal corporation.

27 (i) A mortgage or other transfer of an interest in real property  
28 merely to secure a debt, or the assignment thereof.

29 (j) Any transfer or conveyance made pursuant to a deed of trust  
30 or an order of sale by the court in any mortgage, deed of trust, or  
31 lien foreclosure proceeding or upon execution of a judgment, or deed  
32 in lieu of foreclosure to satisfy a mortgage or deed of trust.

33 (k) A conveyance to the federal housing administration or  
34 veterans administration by an authorized mortgagee made pursuant to a  
35 contract of insurance or guaranty with the federal housing  
36 administration or veterans administration.

37 (l) A transfer in compliance with the terms of any lease or  
38 contract upon which the tax as imposed by this chapter has been paid  
39 or where the lease or contract was entered into prior to the date  
40 this tax was first imposed.

1 (m) The sale of any grave or lot in an established cemetery.

2 (n) A sale by the United States, this state or any political  
3 subdivision thereof, or a municipal corporation of this state.

4 (o) A sale to a regional transit authority or public corporation  
5 under RCW 81.112.320 under a sale/leaseback agreement under RCW  
6 81.112.300.

7 (p) A transfer of real property, however effected, if it consists  
8 of a mere change in identity or form of ownership of an entity where  
9 there is no change in the beneficial ownership. These include  
10 transfers to a corporation or partnership which is wholly owned by  
11 the transferor and/or the transferor's spouse or domestic partner or  
12 children of the transferor or the transferor's spouse or domestic  
13 partner. However, if thereafter such transferee corporation or  
14 partnership voluntarily transfers such real property, or such  
15 transferor, spouse or domestic partner, or children of the transferor  
16 or the transferor's spouse or domestic partner voluntarily transfer  
17 stock in the transferee corporation or interest in the transferee  
18 partnership capital, as the case may be, to other than (i) the  
19 transferor and/or the transferor's spouse or domestic partner or  
20 children of the transferor or the transferor's spouse or domestic  
21 partner, (ii) a trust having the transferor and/or the transferor's  
22 spouse or domestic partner or children of the transferor or the  
23 transferor's spouse or domestic partner as the only beneficiaries at  
24 the time of the transfer to the trust, or (iii) a corporation or  
25 partnership wholly owned by the original transferor and/or the  
26 transferor's spouse or domestic partner or children of the transferor  
27 or the transferor's spouse or domestic partner, within three years of  
28 the original transfer to which this exemption applies, and the tax on  
29 the subsequent transfer has not been paid within sixty days of  
30 becoming due, excise taxes become due and payable on the original  
31 transfer as otherwise provided by law.

32 (q) (i) A transfer that for federal income tax purposes does not  
33 involve the recognition of gain or loss for entity formation,  
34 liquidation or dissolution, and reorganization, including but not  
35 limited to nonrecognition of gain or loss because of application of  
36 26 U.S.C. Sec. 332, 337, 351, 368(a)(1), 721, or 731 of the internal  
37 revenue code of 1986, as amended.

38 (ii) However, the transfer described in (q) (i) of this subsection  
39 cannot be preceded or followed within a twelve-month period by  
40 another transfer or series of transfers, that, when combined with the

1 otherwise exempt transfer or transfers described in (q)(i) of this  
2 subsection, results in the transfer of a controlling interest in the  
3 entity for valuable consideration, and in which one or more persons  
4 previously holding a controlling interest in the entity receive cash  
5 or property in exchange for any interest the person or persons acting  
6 in concert hold in the entity. This subsection (3)(q)(ii) does not  
7 apply to that part of the transfer involving property received that  
8 is the real property interest that the person or persons originally  
9 contributed to the entity or when one or more persons who did not  
10 contribute real property or belong to the entity at a time when real  
11 property was purchased receive cash or personal property in exchange  
12 for that person or persons' interest in the entity. The real estate  
13 excise tax under this subsection (3)(q)(ii) is imposed upon the  
14 person or persons who previously held a controlling interest in the  
15 entity.

16 (r) A qualified sale of a manufactured/mobile home community, as  
17 defined in RCW 59.20.030(~~(, that takes place on or after June 12,~~  
18 ~~2008, but before December 31, 2018)~~).

19 (s)(i) A transfer of a qualified low-income housing development  
20 or controlling interest in a qualified low-income housing  
21 development, unless, due to noncompliance with federal statutory  
22 requirements, the seller is subject to recapture, in whole or in  
23 part, of its allocated federal low-income housing tax credits within  
24 the four years prior to the date of transfer.

25 (ii) For purposes of this subsection (3)(s), "qualified low-  
26 income housing development" means real property and improvements in  
27 respect to which the seller or, in the case of a transfer of a  
28 controlling interest, the owner or beneficial owner, was allocated  
29 federal low-income housing tax credits authorized under 26 U.S.C.  
30 Sec. 42 or successor statute, by the Washington state housing finance  
31 commission or successor state-authorized tax credit allocating  
32 agency.

33 (iii) This subsection (3)(s) does not apply to transfers of a  
34 qualified low-income housing development or controlling interest in a  
35 qualified low-income housing development occurring on or after July  
36 1, 2035.

37 (iv) The Washington state housing finance commission, in  
38 consultation with the department, must gather data on: (A) The fiscal  
39 savings, if any, accruing to transferees as a result of the exemption  
40 provided in this subsection (3)(s); (B) the extent to which

1 transferors of qualified low-income housing developments receive  
2 consideration, including any assumption of debt, as part of a  
3 transfer subject to the exemption provided in this subsection (3)(s);  
4 and (C) the continued use of the property for low-income housing. The  
5 Washington state housing finance commission must provide this  
6 information to the joint legislative audit and review committee. The  
7 committee must conduct a review of the tax preference created under  
8 this subsection (3)(s) in calendar year 2033, as required under  
9 chapter 43.136 RCW.

10 (t)(i) A qualified transfer of residential property by a legal  
11 representative of a person with developmental disabilities to a  
12 qualified entity subject to the following conditions:

13 (A) The adult child with developmental disabilities of the  
14 transferor of the residential property must be allowed to reside in  
15 the residence or successor property so long as the placement is safe  
16 and appropriate as determined by the department of social and health  
17 services;

18 (B) The title to the residential property is conveyed without the  
19 receipt of consideration by the legal representative of a person with  
20 developmental disabilities to a qualified entity;

21 (C) The residential property must have no more than four living  
22 units located on it; and

23 (D) The residential property transferred must remain in continued  
24 use for fifty years by the qualified entity as supported living for  
25 persons with developmental disabilities by the qualified entity or  
26 successor entity. If the qualified entity sells or otherwise conveys  
27 ownership of the residential property the proceeds of the sale or  
28 conveyance must be used to acquire similar residential property and  
29 such similar residential property must be considered the successor  
30 for continued use. The property will not be considered in continued  
31 use if the department of social and health services finds that the  
32 property has failed, after a reasonable time to remedy, to meet any  
33 health and safety statutory or regulatory requirements. If the  
34 department of social and health services determines that the property  
35 fails to meet the requirements for continued use, the department of  
36 social and health services must notify the department and the real  
37 estate excise tax based on the value of the property at the time of  
38 the transfer into use as residential property for persons with  
39 developmental disabilities becomes immediately due and payable by the

1 qualified entity. The tax due is not subject to penalties, fees, or  
2 interest under this title.

3 (ii) For the purposes of this subsection (3)(t) the definitions  
4 in RCW 71A.10.020 apply.

5 (iii) A "qualified entity" is:

6 (A) A nonprofit organization under Title 26 U.S.C. Sec. 501(c)(3)  
7 of the federal internal revenue code of 1986, as amended, as of June  
8 7, 2018, or a subsidiary under the same taxpayer identification  
9 number that provides residential supported living for persons with  
10 developmental disabilities; or

11 (B) A nonprofit adult family home, as defined in RCW 70.128.010,  
12 that exclusively serves persons with developmental disabilities.

13 (iv) In order to receive an exemption under this subsection  
14 (3)(t) an affidavit must be submitted by the transferor of the  
15 residential property and must include a copy of the transfer  
16 agreement and any other documentation as required by the department.

17 **Sec. 11.** RCW 84.36.560 and 2007 c 301 s 1 are each amended to  
18 read as follows:

19 (1) The real and personal property owned or used by a nonprofit  
20 entity in providing rental housing for very low-income households or  
21 used to provide space for the placement of a mobile home for a very  
22 low-income household within a mobile home park is exempt from  
23 taxation if:

24 (a) The benefit of the exemption inures to the nonprofit entity;

25 (b) At least seventy-five percent of the occupied dwelling units  
26 in the rental housing or lots in a mobile home park are occupied by a  
27 very low-income household; and

28 (c) The rental housing or lots in a mobile home park were  
29 insured, financed, or assisted in whole or in part through one or  
30 more of the following sources:

31 (i) A federal or state housing program administered by the  
32 department of ~~((community, trade, and economic development))~~  
33 commerce;

34 (ii) A federal housing program administered by a city or county  
35 government;

36 (iii) An affordable housing levy authorized under RCW 84.52.105;  
37 ~~((or))~~

38 (iv) The surcharges authorized by RCW 36.22.178 and 36.22.179 and  
39 any of the surcharges authorized in chapter 43.185C RCW; or

1        (v) The Washington state housing finance commission, provided  
2 that the financing is for a mobile home park cooperative or a  
3 manufactured housing cooperative, as defined in RCW 59.20.030.

4        (2) If less than seventy-five percent of the occupied dwelling  
5 units within the rental housing or lots in the mobile home park are  
6 occupied by very low-income households, the rental housing or mobile  
7 home park is eligible for a partial exemption on the real property  
8 and a total exemption of the housing's or park's personal property as  
9 follows:

10        (a) A partial exemption (~~(shall be)~~) is allowed for each dwelling  
11 unit in the rental housing or for each lot in a mobile home park  
12 occupied by a very low-income household.

13        (b) The amount of exemption (~~(shall)~~) must be calculated by  
14 multiplying the assessed value of the property reasonably necessary  
15 to provide the rental housing or to operate the mobile home park by a  
16 fraction. The numerator of the fraction is the number of dwelling  
17 units or lots occupied by very low-income households as of December  
18 31st of the first assessment year in which the rental housing or  
19 mobile home park becomes operational or on January 1st of each  
20 subsequent assessment year for which the exemption is claimed. The  
21 denominator of the fraction is the total number of dwelling units or  
22 lots occupied as of December 31st of the first assessment year the  
23 rental housing or mobile home park becomes operational and January  
24 1st of each subsequent assessment year for which exemption is  
25 claimed.

26        (3) If a currently exempt rental housing unit in a facility with  
27 ten units or fewer or mobile home lot in a mobile home park with ten  
28 lots or fewer was occupied by a very low-income household at the time  
29 the exemption was granted and the income of the household  
30 subsequently rises above fifty percent of the median income but  
31 remains at or below eighty percent of the median income, the  
32 exemption will continue as long as the housing continues to meet the  
33 certification requirements of a very low-income housing program  
34 listed in subsection (1) of this section. For purposes of this  
35 section, median income, as most recently determined by the federal  
36 department of housing and urban development for the county in which  
37 the rental housing or mobile home park is located, shall be adjusted  
38 for family size. However, if a dwelling unit or a lot becomes vacant  
39 and is subsequently rerented, the income of the new household must be  
40 at or below fifty percent of the median income adjusted for family



1 size as most recently determined by the federal department of housing  
2 and urban development for the county in which the rental housing or  
3 mobile home park is located to remain exempt from property tax.

4 (4) If at the time of initial application the property is  
5 unoccupied, or subsequent to the initial application the property is  
6 unoccupied because of renovations, and the property is not currently  
7 being used for the exempt purpose authorized by this section but will  
8 be used for the exempt purpose within two assessment years, the  
9 property shall be eligible for a property tax exemption for the  
10 assessment year in which the claim for exemption is submitted under  
11 the following conditions:

12 (a) A commitment for financing to acquire, construct, renovate,  
13 or otherwise convert the property to provide housing for very low-  
14 income households has been obtained, in whole or in part, by the  
15 nonprofit entity claiming the exemption from one or more of the  
16 sources listed in subsection (1)(c) of this section;

17 (b) The nonprofit entity has manifested its intent in writing to  
18 construct, remodel, or otherwise convert the property to housing for  
19 very low-income households; and

20 (c) Only the portion of property that will be used to provide  
21 housing or lots for very low-income households shall be exempt under  
22 this section.

23 (5) To be exempt under this section, the property must be used  
24 exclusively for the purposes for which the exemption is granted,  
25 except as provided in RCW 84.36.805.

26 (6) The nonprofit entity qualifying for a property tax exemption  
27 under this section may agree to make payments to the city, county, or  
28 other political subdivision for improvements, services, and  
29 facilities furnished by the city, county, or political subdivision  
30 for the benefit of the rental housing. However, these payments shall  
31 not exceed the amount last levied as the annual tax of the city,  
32 county, or political subdivision upon the property prior to  
33 exemption.

34 (7) (~~(As used in this section:)~~) The definitions in this  
35 subsection apply throughout this section unless the context clearly  
36 requires otherwise.

37 (a) "Group home" means a single-family dwelling financed, in  
38 whole or in part, by one or more of the sources listed in subsection  
39 (1)(c) of this section. The residents of a group home shall not be  
40 considered to jointly constitute a household, but each resident shall

1 be considered to be a separate household occupying a separate  
2 dwelling unit. The individual incomes of the residents shall not be  
3 aggregated for purposes of this exemption;

4 (b) "Mobile home lot" or "mobile home park" means the same as  
5 these terms are defined in RCW 59.20.030;

6 (c) "Occupied dwelling unit" means a living unit that is occupied  
7 by an individual or household as of December 31st of the first  
8 assessment year the rental housing becomes operational or is occupied  
9 by an individual or household on January 1st of each subsequent  
10 assessment year in which the claim for exemption is submitted. If the  
11 housing facility is comprised of three or fewer dwelling units and  
12 there are any unoccupied units on January 1st, the department shall  
13 base the amount of the exemption upon the number of occupied dwelling  
14 units as of December 31st of the first assessment year the rental  
15 housing becomes operational and on May 1st of each subsequent  
16 assessment year in which the claim for exemption is submitted;

17 (d) "Rental housing" means a residential housing facility or  
18 group home that is occupied but not owned by very low-income  
19 households;

20 (e) "Very low-income household" means a single person, family, or  
21 unrelated persons living together whose income is at or below fifty  
22 percent of the median income adjusted for family size as most  
23 recently determined by the federal department of housing and urban  
24 development for the county in which the rental housing is located and  
25 in effect as of January 1st of the year the application for exemption  
26 is submitted; and

27 (f) "Nonprofit entity" means a:

28 (i) Nonprofit as defined in RCW 84.36.800 that is exempt from  
29 income tax under section 501(c) of the federal internal revenue code;

30 (ii) Limited partnership where a nonprofit as defined in RCW  
31 84.36.800 that is exempt from income tax under section 501(c) of the  
32 federal internal revenue code, a public corporation established under  
33 RCW 35.21.660, 35.21.670, or 35.21.730, a housing authority created  
34 under RCW 35.82.030 or 35.82.300, or a housing authority meeting the  
35 definition in RCW 35.82.210(2)(a) is a general partner; (~~(e)~~)

36 (iii) Limited liability company where a nonprofit as defined in  
37 RCW 84.36.800 that is exempt from income tax under section 501(c) of  
38 the federal internal revenue code, a public corporation established  
39 under RCW 35.21.660, 35.21.670, or 35.21.730, a housing authority  
40 established under RCW 35.82.030 or 35.82.300, or a housing authority

1 meeting the definition in RCW 35.82.210(2)(a) is a managing member;  
2 or  
3 (iv) Mobile home park cooperative or a manufactured housing  
4 cooperative, as defined in RCW 59.20.030.

5 NEW SECTION. **Sec. 12.** The provisions of RCW 82.32.805 and  
6 82.32.808 do not apply to section 11 of this act.

7 NEW SECTION. **Sec. 13.** The legislature finds that manufactured  
8 housing communities provide significant opportunity for affordable  
9 housing, but at the same time, vacancy rates in established  
10 communities are very low. Siting a replacement manufactured home on a  
11 manufactured housing community lot is basic to a landlord's right to  
12 continue in business and to provide opportunity for housing that is  
13 needed. Imposing undue burdens and new restrictions for the siting of  
14 replacement manufactured homes may deem lots unusable as home sites  
15 thus, exacerbating the low vacancy rates and reducing affordable  
16 housing opportunities. The legislature intends to provide protection  
17 for manufactured housing communities by not prohibiting the siting of  
18 a manufactured/mobile home on an existing lot based solely on lack of  
19 compliance with the existing separation and setback requirements that  
20 regulate distance between such homes.

21 **Sec. 14.** RCW 35.21.684 and 2009 c 79 s 1 are each amended to  
22 read as follows:

23 (1) A city or town may not adopt an ordinance that has the  
24 effect, directly or indirectly, of discriminating against consumers'  
25 choices in the placement or use of a home in such a manner that is  
26 not equally applicable to all homes. Homes built to 42 U.S.C. Sec.  
27 5401-5403 standards (as amended in 2000) must be regulated for the  
28 purposes of siting in the same manner as site built homes, factory  
29 built homes, or homes built to any other state construction or local  
30 design standard. However, except as provided in subsection (2) of  
31 this section, any city or town may require that:

32 (a) A manufactured home be a new manufactured home;

33 (b) The manufactured home be set upon a permanent foundation, as  
34 specified by the manufacturer, and that the space from the bottom of  
35 the home to the ground be enclosed by concrete or an approved  
36 concrete product which can be either load bearing or decorative;

1 (c) The manufactured home comply with all local design standards  
2 applicable to all other homes within the neighborhood in which the  
3 manufactured home is to be located;

4 (d) The home is thermally equivalent to the state energy code;  
5 and

6 (e) The manufactured home otherwise meets all other requirements  
7 for a designated manufactured home as defined in RCW 35.63.160.

8 A city with a population of one hundred thirty-five thousand or  
9 more may choose to designate its building official as the person  
10 responsible for issuing all permits, including department of labor  
11 and industries permits issued under chapter 43.22 RCW in accordance  
12 with an interlocal agreement under chapter 39.34 RCW, for  
13 alterations, remodeling, or expansion of manufactured housing located  
14 within the city limits under this section.

15 (2) (a) A city or town may not adopt an ordinance that has the  
16 effect, directly or indirectly, of restricting the location of  
17 manufactured/mobile homes in manufactured/mobile home communities  
18 that were legally in existence before June 12, 2008, based  
19 exclusively on the age or dimensions of the manufactured/mobile home.  
20 (~~This does not preclude~~)

21 (b) A city or town may not prohibit the siting of a manufactured/  
22 mobile home on an existing lot based solely on lack of compliance  
23 with existing separation and setback requirements that regulate the  
24 distance between homes.

25 (c) A city or town is not precluded by (a) or (b) of this  
26 subsection from restricting the location of a manufactured/mobile  
27 home in manufactured/mobile home communities for any other reason  
28 including, but not limited to, failure to comply with fire, safety,  
29 or other local ordinances or state laws related to manufactured/  
30 mobile homes.

31 (3) Except as provided under subsection (4) of this section, a  
32 city or town may not adopt an ordinance that has the effect, directly  
33 or indirectly, of preventing the entry or requiring the removal of a  
34 recreational vehicle used as a primary residence in manufactured/  
35 mobile home communities.

36 (4) Subsection (3) of this section does not apply to any local  
37 ordinance or state law that:

38 (a) Imposes fire, safety, or other regulations related to  
39 recreational vehicles;

1 (b) Requires utility hookups in manufactured/mobile home  
2 communities to meet state or federal building code standards for  
3 manufactured/mobile home communities; or

4 (c) Includes both of the following provisions:

5 (i) A recreational vehicle must contain at least one internal  
6 toilet and at least one internal shower; and

7 (ii) If the requirement in (c)(i) of this subsection is not met,  
8 a manufactured/mobile home community must provide toilets and  
9 showers.

10 (5) For the purposes of this section, "manufactured/mobile home  
11 community" has the same meaning as in RCW 59.20.030.

12 (6) This section does not override any legally recorded covenants  
13 or deed restrictions of record.

14 (7) This section does not affect the authority granted under  
15 chapter 43.22 RCW.

16 **Sec. 15.** RCW 35A.21.312 and 2009 c 79 s 2 are each amended to  
17 read as follows:

18 (1) A code city may not adopt an ordinance that has the effect,  
19 directly or indirectly, of discriminating against consumers' choices  
20 in the placement or use of a home in such a manner that is not  
21 equally applicable to all homes. Homes built to 42 U.S.C. Sec.  
22 5401-5403 standards (as amended in 2000) must be regulated for the  
23 purposes of siting in the same manner as site built homes, factory  
24 built homes, or homes built to any other state construction or local  
25 design standard. However, except as provided in subsection (2) of  
26 this section, any code city may require that:

27 (a) A manufactured home be a new manufactured home;

28 (b) The manufactured home be set upon a permanent foundation, as  
29 specified by the manufacturer, and that the space from the bottom of  
30 the home to the ground be enclosed by concrete or an approved  
31 concrete product which can be either load bearing or decorative;

32 (c) The manufactured home comply with all local design standards  
33 applicable to all other homes within the neighborhood in which the  
34 manufactured home is to be located;

35 (d) The home is thermally equivalent to the state energy code;  
36 and

37 (e) The manufactured home otherwise meets all other requirements  
38 for a designated manufactured home as defined in RCW 35.63.160.

1 A code city with a population of one hundred thirty-five thousand  
2 or more may choose to designate its building official as the person  
3 responsible for issuing all permits, including department of labor  
4 and industries permits issued under chapter 43.22 RCW in accordance  
5 with an interlocal agreement under chapter 39.34 RCW, for  
6 alterations, remodeling, or expansion of manufactured housing located  
7 within the city limits under this section.

8 (2) (a) A code city may not adopt an ordinance that has the  
9 effect, directly or indirectly, of restricting the location of  
10 manufactured/mobile homes in manufactured/mobile home communities  
11 that were legally in existence before June 12, 2008, based  
12 exclusively on the age or dimensions of the manufactured/mobile home.  
13 (~~This does not preclude~~)

14 (b) A code city may not prohibit the siting of a manufactured/  
15 mobile home on an existing lot based solely on lack of compliance  
16 with existing separation and setback requirements that regulate the  
17 distance between homes.

18 (c) A code city is not precluded by (a) or (b) of this subsection  
19 from restricting the location of a manufactured/mobile home in  
20 manufactured/mobile home communities for any other reason including,  
21 but not limited to, failure to comply with fire, safety, or other  
22 local ordinances or state laws related to manufactured/mobile homes.

23 (3) Except as provided under subsection (4) of this section, a  
24 code city may not adopt an ordinance that has the effect, directly or  
25 indirectly, of preventing the entry or requiring the removal of a  
26 recreational vehicle used as a primary residence in manufactured/  
27 mobile home communities.

28 (4) Subsection (3) of this section does not apply to any local  
29 ordinance or state law that:

30 (a) Imposes fire, safety, or other regulations related to  
31 recreational vehicles;

32 (b) Requires utility hookups in manufactured/mobile home  
33 communities to meet state or federal building code standards for  
34 manufactured/mobile home communities or recreational vehicle parks;  
35 or

36 (c) Includes both of the following provisions:

37 (i) A recreational vehicle must contain at least one internal  
38 toilet and at least one internal shower; and

1 (ii) If the requirement in (c)(i) of this subsection is not met,  
2 a manufactured/mobile home community must provide toilets and  
3 showers.

4 (5) For the purposes of this section, "manufactured/mobile home  
5 community" has the same meaning as in RCW 59.20.030.

6 (6) This section does not override any legally recorded covenants  
7 or deed restrictions of record.

8 (7) This section does not affect the authority granted under  
9 chapter 43.22 RCW.

10 **Sec. 16.** RCW 36.01.225 and 2009 c 79 s 3 are each amended to  
11 read as follows:

12 (1) A county may not adopt an ordinance that has the effect,  
13 directly or indirectly, of discriminating against consumers' choices  
14 in the placement or use of a home in such a manner that is not  
15 equally applicable to all homes. Homes built to 42 U.S.C. Sec.  
16 5401-5403 standards (as amended in 2000) must be regulated for the  
17 purposes of siting in the same manner as site built homes, factory  
18 built homes, or homes built to any other state construction or local  
19 design standard. However, except as provided in subsection (2) of  
20 this section, any county may require that:

21 (a) A manufactured home be a new manufactured home;

22 (b) The manufactured home be set upon a permanent foundation, as  
23 specified by the manufacturer, and that the space from the bottom of  
24 the home to the ground be enclosed by concrete or an approved  
25 concrete product which can be either load bearing or decorative;

26 (c) The manufactured home comply with all local design standards  
27 applicable to all other homes within the neighborhood in which the  
28 manufactured home is to be located;

29 (d) The home is thermally equivalent to the state energy code;  
30 and

31 (e) The manufactured home otherwise meets all other requirements  
32 for a designated manufactured home as defined in RCW 35.63.160.

33 (2) (a) A county may not adopt an ordinance that has the effect,  
34 directly or indirectly, of restricting the location of manufactured/  
35 mobile homes in manufactured/mobile home communities, as defined in  
36 RCW 59.20.030, which were legally in existence before June 12, 2008,  
37 based exclusively on the age or dimensions of the manufactured/mobile  
38 home. (~~This does not preclude~~)

1 (b) A county may not prohibit the siting of a manufactured/mobile  
2 home on an existing lot based solely on lack of compliance with  
3 existing separation and setback requirements that regulate the  
4 distance between homes.

5 (c) A county is not precluded by (a) or (b) of this subsection  
6 from restricting the location of a manufactured/mobile home in  
7 manufactured/mobile home communities for any other reason including,  
8 but not limited to, failure to comply with fire, safety, or other  
9 local ordinances or state laws related to manufactured/mobile homes.

10 (3) A county may not adopt an ordinance that has the effect,  
11 directly or indirectly, of preventing the entry or requiring the  
12 removal of a recreational vehicle used as a primary residence in  
13 manufactured/mobile home communities, as defined in RCW 59.20.030,  
14 unless the recreational vehicle fails to comply with the fire,  
15 safety, or other local ordinances or state laws related to  
16 recreational vehicles.

17 (4) This section does not override any legally recorded covenants  
18 or deed restrictions of record.

19 (5) This section does not affect the authority granted under  
20 chapter 43.22 RCW.

21 NEW SECTION. Sec. 17. If specific funding for the purposes of  
22 section 11 of this act, referencing section 11 of this act by bill or  
23 chapter number and section number, is not provided by June 30, 2019,  
24 in the omnibus appropriations act, section 11 of this act is null and  
25 void.

26 NEW SECTION. Sec. 18. Section 10 of this act expires January 1,  
27 2030."

**SSB 5183 - S AMD 764**  
By Senator Kuderer

**NOT CONSIDERED 12/23/2019**

28 On page 1, line 1 of the title, after "Relating to" strike the  
29 remainder of the title and insert "manufactured/mobile homes;  
30 amending RCW 59.21.005, 59.21.021, 59.21.025, 59.21.050, 46.17.155,  
31 59.30.050, 84.36.560, 35.21.684, 35A.21.312, and 36.01.225;  
32 reenacting and amending RCW 59.21.010 and 82.45.010; adding a new



1 section to chapter 59.21 RCW; creating new sections; and providing an  
2 expiration date."

EFFECT: (1) Clarifies that cash assistance provided under the Relocation Assistance Program is considered a one-time direct grant payment and is excluded from household income calculations to determine eligibility of the recipient to receive benefits from any other state-funded assistance programs.

(2) Creates the Relocation Coordination Program in the Department of Commerce to assist tenants of a mobile home park scheduled for closure or conversion to another use.

(3) Requires the additional increase of \$5 to the annual registration assessment for each manufactured/mobile home to be used only for the Relocation Coordination Program.

(4) Reinstates the real estate excise tax exemption for certain sellers transferring a manufactured/mobile home community.

(5) Adds mobile home park and manufactured housing cooperatives to the property tax exemption for nonprofits providing rental housing for very low-income households.

(6) Expands qualifying rental housing in such cooperatives to include rental housing insured, financed, or assisted by the Housing Finance Commission.

(7) Adds a null and void clause as applied to the property tax exemption for mobile home park and manufactured housing cooperatives.

(8) Provides that a city or town, code city, or county may not prohibit the siting of a manufactured/mobile home on an existing lot based solely on lack of compliance with existing separation and setback requirements that regulate the distance between homes.

--- END ---