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HOUSE BILL 1480

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State of Washington

53rd Legislature

1993 Regular Session

By Representatives G. Fisher, Foreman, Wang and Springer; by request of Department of Revenue

Read first time 01/29/93. Referred to Committee on Revenue.

1 AN ACT Relating to taxation of travel trailers and campers;  
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 1981 c 304 s 32 are each amended to read  
5 as follows:

6 (1) No mobile home, travel trailer, or camper which is a part of  
7 the inventory of mobile homes, travel trailers, or campers held for  
8 sale by a dealer in the course of his 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 except that travel trailers and campers not currently  
11 licensed on January 1 of any year are subject to ad valorem property  
12 taxation imposed in accordance with the provisions of Title 84 RCW,  
13 including the provisions with respect to omitted property.

14 (2) Whenever travel trailers and campers are assessed for ad  
15 valorem property taxes as authorized in subsection (1) of this section,  
16 the owner of the travel trailer or camper shall be entitled to a credit  
17 against the property tax owed equal to the amount of any annual excise  
18 tax imposed under RCW 82.50.400 paid in the year in which the ad  
19 valorem property tax was assessed. The credit allowed shall not exceed

1 the amount of property tax owed. Proof of payment of the excise tax in  
2 the form of a properly identified receipt or other documentation is  
3 required in order to be entitled to the credit.

4 NEW SECTION. Sec. 2. Section 1 of this act shall be effective for  
5 taxes levied for collection in 1993 and thereafter.

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