

2 **SHB 2184** - S COMM AMD
3 By Committee on Ways & Means

4 ADOPTED 04/06/01

5 Strike everything after the enacting clause and insert the
6 following:

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

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

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

15 (1) "Real estate" or "real property" means any interest, estate, or
16 beneficial interest in land or anything affixed to land, including the
17 ownership interest or beneficial interest in any entity which itself
18 owns land or anything affixed to land. The term includes used mobile
19 homes, used park model trailers, used floating homes, and improvements
20 constructed upon leased land.

21 (2) "Used mobile home" means a mobile home which has been
22 previously sold at retail and has been subjected to tax under chapter
23 82.08 RCW, or which has been previously used and has been subjected to
24 tax under chapter 82.12 RCW, and which has substantially lost its
25 identity as a mobile unit at the time of sale by virtue of its being
26 fixed in location upon land owned or leased by the owner of the mobile
27 home and placed on a foundation (posts or blocks) with fixed pipe
28 connections with sewer, water, and other utilities.

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

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

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

1 (~~(5)~~) (6) "Used park model trailer" means a park model trailer
2 that has been previously sold at retail and has been subjected to tax
3 under chapter 82.08 RCW, or that has been previously used and has been
4 subjected to tax under chapter 82.12 RCW, and that has substantially
5 lost its identity as a mobile unit by virtue of its being permanently
6 sited in location and placed on a foundation of either posts or blocks
7 with connections with sewer, water, or other utilities for the
8 operation of installed fixtures and appliances.

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

14 NEW SECTION. Sec. 3. A new section is added to chapter 82.08 RCW
15 to read as follows:

16 The tax imposed by RCW 82.08.020 shall not apply to:

17 (1) Sales of used park model trailers, as defined in RCW 82.45.032;

18 (2) The renting or leasing of used park model trailers, as defined
19 in RCW 82.45.032, when the rental agreement or lease exceeds thirty
20 days in duration.

21 NEW SECTION. Sec. 4. A new section is added to chapter 82.12 RCW
22 to read as follows:

23 The provisions of this chapter shall not apply with respect to the
24 use of used park model trailers, as defined in RCW 82.45.032.

25 NEW SECTION. Sec. 5. This act takes effect August 1, 2001."

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29 On page 1, line 3 of the title, after "homes;" strike the remainder
30 of the title and insert "amending RCW 82.45.032; adding a new section
31 to chapter 82.08 RCW; adding a new section to chapter 82.12 RCW;
32 creating a new section; and providing an effective date."

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