

**Chapter 82.50 RCW**  
**TRAVEL TRAILERS AND CAMPERS EXCISE TAX**

**Sections**

- 82.50.010 Definitions.
- 82.50.060 Tax additional.
- 82.50.075 Extensions during state of emergency.
- 82.50.090 Unlawful issuance of tax receipt—Penalty.
- 82.50.170 Refund, collection of erroneous amounts—Penalty for false statement.
- 82.50.250 Term "house trailer" construed.

TAXATION OF TRAVEL TRAILERS AND CAMPERS

- 82.50.425 Valuation of travel trailers and campers.
- 82.50.435 Appeal of valuation.
- 82.50.440 Tax receipt—Records.
- 82.50.460 Notice of amount of tax payable—Contents.
- 82.50.520 Exemptions.
- 82.50.530 Ad valorem taxes prohibited as to mobile homes, travel trailers or campers—Loss of identity, subject to property tax.
- 82.50.540 Taxed and licensed travel trailers or campers entitled to use of streets and highways.

CONSTRUCTION OF 1971 ACT

- 82.50.901 Effective dates—Operative dates—Expiration dates—1971 ex.s. c 299 ss 35-76.

*Boat trailer fee: RCW 46.17.305.*

*"Registration year," defined—"Last day of the month," defined: RCW 46.16A.020.*