

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 1480**

Chapter 32, Laws of 1993

53rd Legislature  
1993 Regular Session

PARK TRAILERS--TAXATION AS REAL PROPERTY

EFFECTIVE DATE: 7/25/93

Passed by the House March 9, 1993  
Yeas 98 Nays 0

BRIAN EBERSOLE  
**Speaker of the  
House of Representatives**

Passed by the Senate April 1, 1993  
Yeas 38 Nays 7

R. LORRAINE WOJAHN  
**President of the Senate**

Approved April 14, 1993

MIKE LOWRY  
**Governor of the State of Washington**

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 1480** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON  
**Chief Clerk**

FILED

April 14, 1993 - 10:19 a.m.

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 1480**

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Passed Legislature - 1993 Regular Session

**State of Washington**

**53rd Legislature**

**1993 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives G. Fisher, Foreman, Wang and Springer; by request of Department of Revenue)

Read first time 03/01/93.

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       No mobile home, travel trailer, or camper which is a part of the  
7 inventory of mobile homes, travel trailers, or campers held for sale by  
8 a dealer in the course of his or her 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. However, if a park trailer as defined in RCW  
11 46.04.622 has substantially lost its identity as a mobile unit by  
12 virtue of its being permanently fixed in location upon land owned or  
13 leased by the owner of the park trailer and placed on a permanent  
14 foundation of either posts or blocks with fixed pipe connections with  
15 sewer, water, or other utilities it will be considered real property  
16 and will be subject to ad valorem property taxation imposed in  
17 accordance with the provisions of Title 84 RCW, including the  
18 provisions with respect to omitted property, except that a park trailer  
19 located on land leased by the owner of the park trailer shall be

1 subject to the personal property provisions of chapter 84.56 RCW and  
2 RCW 84.60.040.

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

Passed the House March 9, 1993.

Passed the Senate April 1, 1993.

Approved by the Governor April 14, 1993.

Filed in Office of Secretary of State April 14, 1993.