

FINAL BILL REPORT

HB 2591

C 88 L 96
Synopsis as Enacted

Brief Description: Revising tax provisions that are obsolete or incorrect.

Sponsors: Representatives Dickerson, Hymes and B. Thomas; by request of Department of Revenue.

House Committee on Finance
Senate Committee on Ways & Means

Background: In 1988, the Legislature enacted a mobile home park fee of \$1 per lot per year. This fee was never collected because it was immediately challenged in court and was declared unconstitutional in 1993.

In 1991, the Legislature enacted another mobile home park fee. This fee was assessed annually at \$5 per occupied lot per year. This fee was not enforced, was deemed unconstitutional, and was repealed in 1995.

The Pollution Liability Insurance Agency will disband on June 1, 2001. The program's supporting tax does not have a termination date in statute.

In 1995, the sales tax exemption for ride-sharing vehicles was amended to include a van that has "not less than four persons including the driver when at least two of those persons are confined to wheelchairs when riding." The complimentary use tax section was not amended at that time.

Summary: The mobile home park fee of \$1 per lot established in 1988 is repealed.

The Department of Revenue is directed not to collect any fees owed under the mobile home park fee statute enacted in 1991. No fees are to be collected, or are owed, for the period that the fee existed prior to the statute's repeal in 1995.

The petroleum products tax expires on June 1, 2001, coinciding with the expiration of the Pollution Liability Insurance Agency.

The ride-sharing use tax exemption is made consistent with the ride-sharing sales tax exemption by including in the exemption vans containing not less than four persons when two of those persons are confined to wheel chairs.

Votes on Final Passage:

House	96	0
Senate	45	0

Effective: July 1, 1996