CERTIFICATION OF ENROLLMENT

SENATE BILL 6141

Chapter 156, Laws of 2004

58th Legislature 2004 Regular Session

EXEMPT LICENSE VEHICLES--PROPERTY TAX EXEMPT

EFFECTIVE DATE: 6/10/04

Passed by the Senate February 12, 2004 YEAS 49 NAYS 0

BRAD OWEN

President of the Senate

Passed by the House March 5, 2004 YEAS 94 NAYS 0

FRANK CHOPP

Speaker of the House of Representatives

Approved March 26, 2004.

CERTIFICATE

I, Milton H. Doumit, Jr., Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6141** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MILTON H. DOUMIT JR.

Secretary

FILED

March 26, 2004 - 3:27 p.m.

GARY F. LOCKE

Governor of the State of Washington

Secretary of State State of Washington

SENATE BILL 6141

Passed Legislature - 2004 Regular Session

State of Washington 58th Legislature 2004 Regular Session

By Senators Winsley, Kastama, Oke, Franklin, Swecker and Schmidt; by request of Department of Revenue and Department of Veterans Affairs

Read first time 01/12/2004. Referred to Committee on Highways & Transportation.

1 AN ACT Relating to the property taxation of vehicles carrying 2 exempt licenses; and amending RCW 84.36.595.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.36.595 and 2000 c 136 s 1 are each amended to read 5 as follows:

6 (1) For the purposes of this section, the following definitions 7 apply:

"Motor vehicle" means all motor vehicles, trailers, 8 (a) and 9 semitrailers used, or of the type designed primarily to be used, upon 10 the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or 11 property, including fixed loads and facilities for human habitation; 12 13 but shall not include (i) vehicles carrying exempt licenses; (ii) dock and warehouse tractors and their cars or trailers, lumber carriers of 14 15 the type known as spiders, and all other automotive equipment not 16 designed primarily for use upon public streets or highways; (iii) motor 17 vehicles or their trailers used entirely upon private property; (iv) mobile homes as defined in RCW 46.04.302; or (v) motor vehicles owned 18

by nonresident military personnel of the armed forces of the United States stationed in the state of Washington, provided personnel were also nonresident at the time of their entry into military service.

(b) "Travel trailer" has the meaning given in RCW 46.04.623. 4 However, if a park trailer, as defined in RCW 46.04.622, has 5 substantially lost its identity as a mobile unit by virtue of its being 6 permanently sited in location and placed on a foundation of either 7 posts or blocks with connections with sewer, water, or other utilities 8 for the operation of installed fixtures and appliances, it will be 9 considered real property and will be subject to ad valorem property 10 taxation imposed in accordance with this title, including the 11 12 provisions with respect to omitted property, except that a park trailer 13 located on land not owned by the owner of the park trailer will be 14 subject to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040. 15

16

(c) "Camper" has the meaning given in RCW 46.04.085.

17 (2) Motor vehicles, <u>vehicles carrying exempt licenses</u>, travel

18 trailers, and campers are exempt from property taxation. Passed by the Senate February 12, 2004. Passed by the House March 5, 2004. Approved by the Governor March 26, 2004. Filed in Office of Secretary of State March 26, 2004.