## Chapter 82.50 RCW TRAVEL TRAILERS AND CAMPERS EXCISE TAX

## Sections

82.50.010 82.50.060 82.50.075 82.50.090 82.50.170 82.50.250	Definitions. Tax additional. Extensions during state of emergency. Unlawful issuance of tax receipt—Penalty. Refund, collection of erroneous amounts—Penalty for false statement. Term "house trailer" construed.
	TAXATION OF TRAVEL TRAILERS AND CAMPERS
82.50.425 82.50.435 82.50.440 82.50.520 82.50.530 82.50.530	Valuation of travel trailers and campers. Appeal of valuation. Tax receipt—Records. Notice of amount of tax payable—Contents. Exemptions. Ad valorem taxes prohibited as to mobile homes, travel trailers or campers—Loss of identity, subject to property tax. 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 §§ 35-76.

Boat trailer fee: RCW 46.17.305.

<sup>&</sup>quot;Registration year," defined—"Last day of the month," defined: RCW 46.16A.020.