

CERTIFICATION OF ENROLLMENT

**SENATE BILL 5383**

Chapter 139, Laws of 1997

55th Legislature  
1997 Regular Session

COLLECTION OF SALES TAX ON MANUFACTURED HOUSING--ADMINISTRATION

EFFECTIVE DATE: 7/1/97

Passed by the Senate March 17, 1997  
YEAS 47 NAYS 0

BOB MORTON

**President of the Senate**

Passed by the House April 10, 1997  
YEAS 98 NAYS 0

CLYDE BALLARD

**Speaker of the  
House of Representatives**

Approved April 22, 1997

CERTIFICATE

I, Mike O Connell, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 5383** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MIKE O'CONNELL

**Secretary**

FILED

April 22, 1997 - 4:38 p.m.

GARY LOCKE

**Governor of the State of Washington**

**Secretary of State  
State of Washington**

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**SENATE BILL 5383**

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Passed Legislature - 1997 Regular Session

**State of Washington                      55th Legislature                      1997 Regular Session**

**By Senators Winsley and Prentice**

Read first time 01/24/97. Referred to Committee on Ways & Means.

1            AN ACT Relating to the collection of sales tax on manufactured  
2 housing; creating a new section; repealing RCW 82.08.065; providing an  
3 effective date; and declaring an emergency.

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

5            NEW SECTION.    **Sec. 1.** RCW 82.08.065 was adopted to facilitate the  
6 prompt collection of sales tax on mobile homes by the county auditors  
7 contemporaneous with issuance of title. Subsequent legislation  
8 rendered the statute ineffective for accomplishing the purpose and has  
9 in fact unnecessarily contributed to delay in both titling and tax  
10 collection, thereby having a negative impact on consumers, the  
11 manufactured housing industry, and the state. Therefore, the  
12 legislature finds that the situation will be resolved by returning to  
13 the tax collection system in place before the enactment of RCW  
14 82.08.065.

15            NEW SECTION.    **Sec. 2.** RCW 82.08.065 and 1991 c 327 s 5, 1990 c 171  
16 s 8, & 1987 c 89 s 1 are each repealed.

1        NEW SECTION.    **Sec. 3.**    This act is necessary for the immediate  
2 preservation of the public peace, health, or safety, or support of the  
3 state government and its existing public institutions, and takes effect  
4 July 1, 1997.

      Passed the Senate March 17, 1997.

      Passed the House April 10, 1997.

      Approved by the Governor April 22, 1997.

      Filed in Office of Secretary of State April 22, 1997.