
SUBSTITUTE SENATE BILL 6115

State of Washington

56th Legislature

2000 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Loveland, Brown, Bauer, Snyder, Rasmussen, Haugen, B. Sheldon, Eide, Jacobsen, McAuliffe, Gardner, Heavey, Franklin, Patterson, Prentice, T. Sheldon, Costa, Goings, McCaslin, Swecker and Winsley; by request of Governor Locke)

Read first time 01/18/2000.

1 AN ACT Relating to the reinstatement of the exemption from property
2 tax for motor vehicles, travel trailers, and campers eliminated by
3 Initiative 695; adding a new section to chapter 84.36 RCW; creating a
4 new section; and declaring an emergency.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
7 to read as follows:

8 (1) For the purposes of this section, the following definitions
9 apply:

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

1 mobile homes as defined in RCW 46.04.302; or (v) motor vehicles owned
2 by nonresident military personnel of the armed forces of the United
3 States stationed in the state of Washington, provided personnel were
4 also nonresident at the time of their entry into military service.

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

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

18 (2) Motor vehicles, travel trailers, and campers are exempt from
19 property taxation.

20 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
21 preservation of the public peace, health, or safety, or support of the
22 state government and its existing public institutions, and takes effect
23 immediately.

24 NEW SECTION. **Sec. 3.** This act applies retroactively to January 1,
25 2000.

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