

CERTIFICATION OF ENROLLMENT

**ENGROSSED SENATE BILL 5564**

Chapter 92, Laws of 1999

56th Legislature  
1999 Regular Session

TAXATION OF PARK TRAILERS AND TRAVEL TRAILERS

EFFECTIVE DATE: 7/25/99

Passed by the Senate March 16, 1999  
YEAS 44 NAYS 3

BRAD OWEN  
**President of the Senate**

Passed by the House April 9, 1999  
YEAS 82 NAYS 10

CLYDE BALLARD  
**Speaker of the  
House of Representatives**

FRANK CHOPP  
**Speaker of the  
House of Representatives**

Approved April 22, 1999

GARY LOCKE  
**Governor of the State of Washington**

CERTIFICATE

I, Tony M. Cook, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SENATE BILL 5564** as passed by the Senate and the House of Representatives on the dates hereon set forth.

TONY M. COOK  
**Secretary**

FILED

April 22, 1999 - 3:54 p.m.

**Secretary of State  
State of Washington**

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ENGROSSED SENATE BILL 5564

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Passed Legislature - 1999 Regular Session

State of Washington                      56th Legislature                      1999 Regular Session

By Senators Gardner, Winsley, Spanel and Loveland

Read first time 01/28/1999. Referred to Committee on Commerce, Trade, Housing & Financial Institutions.

1            AN ACT Relating to taxation of park trailers and travel trailers;  
2 amending RCW 82.50.530; and creating a new section.

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

4            **Sec. 1.** RCW 82.50.530 and 1993 c 32 s 1 are each amended to read  
5 as follows:

6            No mobile home, travel trailer, or camper which is a part of the  
7 inventory of mobile homes, travel trailers, or campers held for sale by  
8 a dealer in the course of his or her business and no travel trailer or  
9 camper as defined in RCW 82.50.010 shall be listed and assessed for ad  
10 valorem taxation. However, if a park trailer as defined in RCW  
11 46.04.622 has substantially lost its identity as a mobile unit by  
12 virtue of its being permanently ~~((fixed))~~ sited in location ~~((upon land  
13 owned or leased by the owner of the park trailer))~~ and placed on a  
14 ~~((permanent))~~ foundation of either posts or blocks with ~~((fixed pipe))~~  
15 connections with sewer, water, or other utilities for the operation of  
16 installed fixtures and appliances, it will be considered real property  
17 and will be subject to ad valorem property taxation imposed in  
18 accordance with the provisions of Title 84 RCW, including the  
19 provisions with respect to omitted property, except that a park trailer

1 located on land (~~leased~~) not owned by the owner of the park trailer  
2 shall be subject to the personal property provisions of chapter 84.56  
3 RCW and RCW 84.60.040.

4 NEW SECTION. **Sec. 2.** This act is effective for taxes levied in  
5 1999 for collection in 2000 and thereafter.

Passed the Senate March 16, 1999.

Passed the House April 9, 1999.

Approved by the Governor April 22, 1999.

Filed in Office of Secretary of State April 22, 1999.