

2184-S

Sponsor(s): House Committee on Finance (originally sponsored by Representatives Berkey, DeBolt, Morris, Dunshee and Edwards)

Brief Description: Revising tax treatment of park model trailers.

HB 2184-S - DIGEST

(DIGEST AS ENACTED)

Revises the excise tax treatment of park model trailers to provide the same tax treatment as that given to mobile homes.

Declares that the tax imposed by RCW 82.08.020 shall not apply to: (1) Sales of used park model trailers, as defined in RCW 82.45.032;

(2) The renting or leasing of used park model trailers, as defined in RCW 82.45.032, when the rental agreement or lease exceeds thirty days in duration.

Declares that the provisions of chapter 82.12 RCW shall not apply with respect to the use of used park model trailers, as defined in RCW 82.45.032.