

Chapter 82.50 RCW
TRAVEL TRAILERS AND CAMPERS EXCISE TAX

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CONSTRUCTION OF 1971 ACT

- 82.50.901 Effective dates—Operative dates—Expiration dates—1971 ex.s. c 299 ss 35-76.

Boat trailer fee: RCW 46.17.305.

"Registration year," defined—"Last day of the month," defined: RCW 46.16A.020.

RCW 82.50.010 Definitions. (1) "Mobile home" means a mobile home as defined by RCW 46.04.302.

(2) "Park trailer" means a park trailer as defined by RCW 46.04.622.

(3) "Travel trailer" means a travel trailer as defined by RCW 46.04.623.

(4) "Modular home" means a modular home as defined by RCW 46.04.303.

(5) "Camper" means a camper as defined by RCW 46.04.085.

(6) "Motor home" means a motor home as defined by RCW 46.04.305.

(7) "Director" means the director of licensing of the state.

[1989 c 337 s 20; 1979 c 107 s 11; 1977 ex.s. c 22 s 6; 1971 ex.s. c 299 s 35; 1967 ex.s. c 149 s 44; 1961 c 15 s 82.50.010. Prior: 1957 c 269 s 1; 1955 c 139 s 1.]

Reviser's note: Restored to the RCW November 1, 2000, under the Washington supreme court decision in *Amalgamated Transit v. State*, 142 Wash.2d 183, 11 P.3d 762 (2000), which declared Initiative Measure No. 695 (chapter 1, Laws of 2000) unconstitutional in its entirety.

Severability—1977 ex.s. c 22: See note following RCW 46.04.302.

Effective dates—Severability—1971 ex.s. c 299: See notes following RCW 82.04.050.

RCW 82.50.060 Tax additional. Except as provided herein, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed. [1961 c 15 s 82.50.060. Prior: 1955 c 139 s 6.]

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.075 Extensions during state of emergency. During a state of emergency declared under RCW 43.06.010(12), the director, on his or her own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any taxes payable under this chapter as the director deems proper. [2008 c 181 s 508.]

Part headings not law—2008 c 181: See note following RCW 43.06.220.

RCW 82.50.090 Unlawful issuance of tax receipt—Penalty. It shall be unlawful for the county auditor or any person to issue a receipt hereunder to any person without collecting the amount of the excise tax due thereon under the provisions of this chapter and any violation of this section shall constitute a gross misdemeanor. [1961 c 15 s 82.50.090. Prior: 1957 c 269 s 11; 1955 c 139 s 9.]

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.170 Refund, collection of erroneous amounts—Penalty for false statement. (1) In case a claim is made by any person that the person has erroneously paid the tax or a part thereof or any charge hereunder, the person may apply in writing to the department of licensing for a refund of the amount of the claimed erroneous payment within thirteen months of the time of payment of the tax on such a form as is prescribed by the department of licensing. The department of licensing shall review such application for refund, and, if it determines that an erroneous payment has been made by the taxpayer, it shall certify the amount to be refunded to the state treasurer that such person is entitled to a refund in such amount together with interest at the rate specified in RCW 82.32.060, and the treasurer shall make such approved refund together with interest at the rate specified in RCW 82.32.060 herein provided for from the general fund and shall mail or deliver the same to the person entitled thereto.

(2) If due to error a person has been required to pay an excise tax under this chapter and a vehicle license fee under Title 46 RCW which amounts to an overpayment of ten dollars or more, such person shall be entitled to a refund of the entire amount of such overpayment, together with interest at the rate specified in RCW 82.32.060, regardless of whether a refund of the overpayment has been requested. If due to error the department or its agents has failed to collect the full amount of the license fee and excise tax due, which underpayment is in the amount of ten dollars or more, the department

shall charge and collect such additional amount as will constitute full payment of the tax and any penalties or interest at the rate specified in RCW 82.32.050.

(3) Any person making any false statement in the claim herein mentioned, under which the person obtains any amount of refund to which the person is not entitled under the provisions of this section, is guilty of a gross misdemeanor. [2003 c 53 s 406; 1992 c 154 s 6. Prior: 1989 c 378 s 26; 1989 c 68 s 4; 1981 c 260 s 16; prior: 1975 1st ex.s. c 278 s 97; 1975 1st ex.s. c 9 s 1; 1974 ex.s. c 54 s 9; 1961 c 15 s 82.50.170; prior: 1955 c 139 s 17.]

Reviser's note: See note following RCW 82.50.010.

Intent—Effective date—2003 c 53: See notes following RCW 2.48.180.

Effective date—1992 c 154: See note following RCW 82.48.020.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Severability—Effective dates—1974 ex.s. c 54: See notes following RCW 82.48.080.

RCW 82.50.250 Term "house trailer" construed. Whenever this chapter refers to chapter 46.12, 46.16A, or 82.44 RCW, with references to "house trailers", the term "house trailer" as used in those chapters shall be construed to include and embrace "mobile home and travel trailer" as used in chapter 149, Laws of 1967 ex. sess. [2011 c 171 s 124; 1967 ex.s. c 149 s 59.]

Reviser's note: See note following RCW 82.50.010.

Intent—Effective date—2011 c 171: See notes following RCW 4.24.210.

TAXATION OF TRAVEL TRAILERS AND CAMPERS

RCW 82.50.425 Valuation of travel trailers and campers. For the purpose of determining the tax under this chapter, the value of a travel trailer or camper is the manufacturer's base suggested retail price of the travel trailer or camper when first offered for sale as new, excluding any optional equipment, applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs, multiplied by the applicable percentage listed in this section based on the year of service.

If the manufacturer's base suggested retail price is unavailable or otherwise unascertainable at the time of initial registration in this state, the department shall determine a value equivalent to a manufacturer's base suggested retail price as follows:

(1) The department shall determine a value using any information that may be available, including any guidebook, report, or compendium of recognized standing in the automotive industry or the selling price and year of sale of the travel trailer or camper. The department may

use an appraisal by the county assessor. In valuing a travel trailer or camper for which the current value or selling price is not indicative of the value of similar travel trailers or campers of the same year and model, the department shall establish a value that more closely represents the average value of similar travel trailers or campers of the same year and model. If the travel trailer or camper is home-built, the value shall not be less than the cost of construction.

(2) The value determined in subsection (1) of this section shall be divided by the applicable percentage listed in this section to establish a value equivalent to a manufacturer's base suggested retail price. The applicable percentage shall be based on the year of service of the travel trailer or camper for which the value is determined.

YEAR OF SERVICE	PERCENTAGE
1	100
2	90
3	84
4	79
5	73
6	65
7	60
8	55
9	50
10	45
11	41
12	37
13	33
14	28
15	24
16 or older	20

[1990 c 42 s 323.]

Reviser's note: See note following RCW 82.50.010.

Transitional valuation method and tax limitation—1990 c 42:

"Notwithstanding any other provision of this act, motor vehicles and travel trailers and campers that are valued under the system in effect before September 1, 1990, shall be valued by using the initial valuation of the vehicle under chapter 82.44 or 82.50 RCW multiplied by the applicable percentage under section 303 or 323 of this act [RCW 82.44.041 or 82.50.425]. Before December 1992 vehicle license expirations, no tax may be imposed on any motor vehicle or travel trailer or camper that is greater than one hundred ten percent of the tax imposed during the registration period in effect before September 1, 1990." [1990 c 42 s 326.]

Purpose—Effective dates—Application—Implementation—1990 c 42:

See notes following RCW 46.68.090.

RCW 82.50.435 Appeal of valuation. If the department determines a value for a travel trailer or camper under RCW 82.50.425 equivalent to a manufacturer's base suggested retail price, any person who pays the tax for that travel trailer or camper may appeal the valuation to the department under chapter 34.05 RCW. If the taxpayer is successful on appeal, the department shall refund the excess tax in the manner provided in RCW 82.50.170. [1990 c 42 s 324.]

Reviser's note: See note following RCW 82.50.010.

~~Purpose—Effective dates—Application—Implementation—1990 c 42:~~
See notes following RCW 46.68.090.

RCW 82.50.440 Tax receipt—Records. The county auditor or the department of licensing upon payment of the tax hereunder shall issue a receipt which shall include such information as may be required by the director, including the name of the taxpayer and a description of the travel trailer or camper, which receipt shall be printed by the department of licensing in such form as it deems proper and furnished by the department to the various county auditors of the state. The county auditor shall keep a record of the excise taxes paid hereunder during the calendar year. [1979 c 158 s 242; 1975 1st ex.s. c 9 s 2; 1971 ex.s. c 299 s 59.]

Reviser's note: See note following RCW 82.50.010.

RCW 82.50.460 Notice of amount of tax payable—Contents. Prior to the end of any registration year of a vehicle, the director shall cause to be mailed to the owners of travel trailers or campers, of record, notice of the amount of tax payable during the succeeding registration year. The notice shall contain a legal description of the travel trailer or camper, prominent notice of due dates, and such other information as may be required by the director. [1979 c 123 s 3; 1975 1st ex.s. c 118 s 17; 1971 ex.s. c 299 s 61.]

Reviser's note: See note following RCW 82.50.010.

~~Effective date—Severability—1975 1st ex.s. c 118:~~ See notes following RCW 46.16A.020.

RCW 82.50.520 Exemptions. The following travel trailers or campers are specifically exempted from the operation of this chapter:

- (1) Any unoccupied travel trailer or camper when it is part of an inventory of travel trailers or campers held for sale by a manufacturer or dealer in the course of his or her business.
- (2) A travel trailer or camper owned by any government or political subdivision thereof.
- (3) A travel trailer or camper owned by a nonresident and currently licensed in another state, unless such travel trailer or camper is required by law to be licensed in this state.

For the purposes of this subsection only, a camper owned by a nonresident shall be considered licensed in another state if the vehicle to which such camper is attached is currently licensed in another state.

- (4) Travel trailers eligible to be used under a dealer's license plate, and taxed under *RCW 82.44.030 while so eligible. [2013 c 23 s 338; 1983 c 26 s 4; 1979 c 123 s 4; 1971 ex.s. c 299 s 67.]

Reviser's note: (1) See note following RCW 82.50.010.
*(2) RCW 82.44.030 was repealed by 2000 1st sp.s. c 1 s 2.

RCW 82.50.530 Ad valorem taxes prohibited as to mobile homes, travel trailers or campers—Loss of identity, subject to property tax. No mobile home, travel trailer, or camper which is a part of the

inventory of mobile homes, travel trailers, or campers held for sale by a dealer in the course of his or her business and no travel trailer or camper as defined in RCW 82.50.010 shall be listed and assessed for ad valorem taxation. However, if a park trailer as defined in RCW 46.04.622 has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances, it will be considered real property and will be subject to ad valorem property taxation imposed in accordance with the provisions of Title 84 RCW, including the provisions with respect to omitted property, except that a park trailer located on land not owned by the owner of the park trailer shall be subject to the personal property provisions of chapter 84.56 RCW and RCW 84.60.040. [1999 c 92 s 1; 1993 c 32 s 1; 1981 c 304 s 32; 1971 ex.s. c 299 s 68.]

Reviser's note: See note following RCW 82.50.010.

Application—1999 c 92: "This act is effective for taxes levied in 1999 for collection in 2000 and thereafter." [1999 c 92 s 2.]

Applicability—1993 c 32 s 1: "Section 1 of this act shall be effective for taxes levied for collection in 1993 and thereafter." [1993 c 32 s 2.]

Severability—1981 c 304: See note following RCW 26.16.030.

Real property defined: RCW 84.04.090.

RCW 82.50.540 Taxed and licensed travel trailers or campers entitled to use of streets and highways. Travel trailers or campers taxed and licensed under the provisions of this chapter shall be entitled to the use of the public streets and highways subject to the provisions of the motor vehicle laws of this state except as herein otherwise provided. [1971 ex.s. c 299 s 69.]

Reviser's note: See note following RCW 82.50.010.

CONSTRUCTION OF 1971 ACT

RCW 82.50.901 Effective dates—Operative dates—Expiration dates—1971 ex.s. c 299 ss 35-76. (1) Sections 35 through 52 and section 54 of this 1971 amendatory act shall take effect on July 1, 1971, except that the provisions of chapter 82.50 RCW imposing a tax on campers shall not take effect until January 1, 1972.

(2) Sections 36 through 50 of this 1971 amendatory act shall be operative and in effect only until and including December 31, 1972, at which time, they, in their entirety, shall expire without any further action of the legislature. The expiration of such sections shall not be construed as affecting any existing right acquired under the expired statutes, nor as affecting any proceeding instituted thereunder, nor any rule, regulation, or order promulgated thereunder, nor any administrative action taken thereunder.

(3) Sections 55 through 76 of this 1971 amendatory act shall take effect on January 1, 1973 without any further action of the legislature. [1971 ex.s. c 299 s 53.]

Reviser's note: See note following RCW 82.50.010.