

## CHAPTER 139.

[ S. B. 425. ]

## TAXATION—HOUSE TRAILERS.

AN ACT relating to revenue and taxation; imposing an excise tax on certain house trailers; providing for payment, enforcement and penalties; amending section 1, chapter 15, Laws of 1950 extraordinary session and RCW 46.16.080, 46.16.100 and 46.16.110, and section 6, chapter 144, Laws of 1953 and RCW 82.44.060; and repealing section 5, chapter 252, Laws of 1953 and RCW 46.16.245.

*Be it enacted by the Legislature of the State of Washington:*

SECTION 1. For the purposes of this act unless the context otherwise requires: Definitions:

“House trailer” means all trailers of the type designed to be used upon the public streets and highways which are capable of being used as facilities for human habitation, except those trailers licensed to operate on the public streets and highways and taxed as motor vehicles under RCW 82.44.020, and those trailers eligible to be used under a set of dealer’s license plates and taxed under RCW 82.44.030 while so eligible; “House trailer.”

“Commission” means the tax commission of the state. “Commission.”

SEC. 2. An annual excise tax is imposed on the owner of any house trailer for the privilege of using such house trailer in this state. The tax shall be collected for each calendar year by the county auditor of the county in which the house trailer is located and shall be due on and after January 1st or on the date the house trailer is first purchased or brought into this state, and paid on or before February 15th of each calendar year or on the date the house trailer is first purchased or brought into this state. No additional tax shall be imposed under this act upon any house trailer upon the transfer of ownership thereof, if the tax imposed by this act Levy.

with respect to such house trailer has already been paid for the calendar year or fractional part thereof in which such transfer occurs.

Rate and  
measure.

SEC. 3. The rate and measure of tax imposed by this chapter for each year shall be one and one-half percent of the fair market value of the house trailer, as determined in the manner provided in this chapter: *Provided*, That upon house trailers upon which a tax is due for the first time in this state after March 31st and before July 1st of any year, the excise tax for such year shall be reduced by one-fourth thereof; that upon house trailers upon which the tax hereunder is due for the first time after June 30th and before October 1st of any year, the excise tax shall be reduced by one-half thereof; and that upon house trailers upon which the tax hereunder is due for the first time after September 30th of any year, the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the minimum amount of tax payable shall be five dollars.

SEC. 4. The classification and schedule prepared under RCW 82.44.040 for trailers used as facilities for human habitation shall be the schedule used by the county auditors for determining the amount of tax due hereunder.

SEC. 5. The tax hereunder for any house trailer not classified as provided in RCW 82.44.040 shall be determined as provided in RCW 82.44.050 for trailers used as facilities for human habitation.

Tax to be  
additional.

SEC. 6. Except as provided herein, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed.

Receipt.

SEC. 7. The county auditor upon payment of the tax hereunder shall issue a receipt which shall include the name of the taxpayer, a description of the house trailer, including the serial number thereof, the date of payment and the amount of tax paid, the

next prior vehicle license registration number, if any has been issued for the house trailer, and any title number assigned to such house trailer by the department of licenses of the state; and a stamp, printed by the department of licenses in such form as it deems proper and furnished by the department to the various county auditors of the state, which shall be affixed to the trailer so that it can be seen from the outside of the rear area thereof at all times during the calendar year, and for which the county auditor shall receive a fee of fifty cents. The county auditor shall keep a record of the excise taxes paid hereunder during the calendar year under the name of owners of house trailers, listed alphabetically.

Stamps.

Record of county auditor.

SEC. 8. Upon the loss, defacement or destruction of the stamp issued under this act for any house trailer, or where it has become so illegible or in such a condition as to be difficult to distinguish, the owner of the house trailer shall make application for a new stamp with the county auditor who originally issued the stamp, upon a form prescribed by the department of licenses and furnished to the various county auditors of the state, upon which the owner in addition to other requirements, shall make a complete statement as to the cause of loss, defacement or destruction of the original stamp, which statement shall be subscribed and sworn to before a notary public or other person authorized to certify statements made under oath. Such application shall be filed with the county auditor who issued the original stamp, accompanied by a fee in the amount of fifty cents, who, upon verifying that the excise tax has been paid on the house trailer for which the stamp was issued, shall issue a new stamp.

Replacement of stamps.

SEC. 9. It shall be unlawful for the county auditor or any person to issue a stamp hereunder to any person without collecting the amount of the excise tax due thereon under the provisions of this chapter

Unlawful issuance of stamps.

and any violation of this section shall constitute a gross misdemeanor.

Enforcement  
by sheriffs.

SEC. 10. It shall be the duty of the sheriffs of the various counties to enforce the payment of the excise tax hereunder. Each sheriff shall make a search in his respective county or counties at least quarterly during each calendar year for house trailers located in the county not displaying a proper license or permit evidencing payment of the tax due hereunder, or under RCW 82.44.020 and 82.44.030.

Penalty for  
late payment.

SEC. 11. If any excise tax due hereunder is not paid within thirty days of the date such tax is due and payable, the county auditor shall collect in addition to the sum herein, a penalty of three dollars and, in addition, the unpaid tax shall bear interest at the rate of six percent per annum from the time such tax is due and payable.

Lien.

The tax hereunder shall be a specific lien on the house trailer from and after the date it first becomes due hereunder and shall include all charges authorized by this chapter, which lien shall have priority to and be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which the house trailer may become charged or liable, and no sale or transfer of any house trailer shall in any way affect the lien for such excise tax upon the house trailer.

Unlawful re-  
moval of  
trailer.

SEC. 12. It shall be unlawful for any owner or other person to remove a house trailer from the real property on which it is situated after the tax hereunder shall become due and payable without payment of the excise tax hereunder or under RCW 82.44.020, and any violation of this section shall constitute a misdemeanor, upon conviction of which there shall be imposed a fine of not more than fifty dollars.

SEC. 13. If the tax hereunder is not paid within sixty days of the date such tax is due and payable on any house trailer, the sheriff shall personally serve the owner in the manner provided for service of summons in civil actions, or post thereon in a conspicuous place, a notice of delinquency which shall contain a description of the house trailer, the amount of excise tax due, together with accrued interest, the penalty, and the sheriff's fee for service or posting of the notice, which shall be the same as for the service of summons in a civil action, with fees for mileage based on the number of miles from the county seat of the county to the location of the house trailer, and the name of the owner or reputed owner, if such is known. Thereafter, the sheriff may without further demand or notice, distraint the house trailer for the payment of tax, together with the penalty and accrued interest, and the costs and fees.

Delinquent taxes; distraint proceedings.

If he shall determine that it is reasonably impracticable to take manual possession of the house trailer, it shall be deemed to have been distrained and taken into possession when the sheriff posts thereon in a conspicuous place, a notice in writing reciting that he has distrained such house trailer, describing it and giving the name of the owner or reputed owner, if such is known, the amount of the tax due, together with the penalty, accrued interest, costs and fees, and the time when and the place where the sale, as hereinafter provided, shall be made.

SEC. 14. If the tax is not paid forthwith after distraint, the sheriff shall advertise the sale of the house trailer by posting written notices in three public places in the county in which the house trailer is located, one of which shall be at the county courthouse of such county, and by posting a written notice on the house trailer in a conspicuous place, if he has not taken manual possession of it. Such notices shall

Sale.

state the time when and the place where the house trailer will be sold. He shall tax the same fees for making the distraint and sale of the house trailer for the payment of taxes as are allowed him by law for making levy and sale of property on execution, traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which the house trailer is distrained, together with the penalty, accrued interest, and costs and fees accruing thereon, are not paid before the date appointed for such sale, which shall be not less than ten days after the distraint and taking of such house trailer and posting of the notices, the sheriff shall proceed to sell the house trailer at public auction. After deducting the costs and fees, he shall pay to the county auditor the amount to pay the taxes, the penalty and accrued interest to the date of sale, if there is sufficient to do so, and, if there is any overplus of money arising from the sale, he shall pay such overplus to the owner of the house trailer so sold or to his legal representative, who shall be deemed to be the county treasurer in the event the owner or other legal representative cannot be determined or found.

D distraint and  
s sale to prevent  
r removal of  
t trailer.

SEC. 15. Whenever in the judgment of the sheriff the house trailer is being removed or is about to be removed from the property on which it is located without payment of the excise tax hereunder after it becomes due, he shall immediately prepare papers in distraint which shall contain a description of the house trailer being or about to be removed, the amount of the tax, together with accrued interest at the rate provided herein, any penalty, and the costs and fees, and the name of the owner or reputed owner. He shall without demand or notice, distraint the house trailer in the manner herein provided to pay the tax with accrued interest, costs, fees and

any penalty, and advertise and sell the house trailer in the manner provided in section 13 of this act.

SEC. 16. The county auditor shall regularly, when remitting motor vehicle excise taxes, pay to the state treasurer the excise taxes collected under this chapter, which shall be credited by the state treasurer to the motor vehicle excise fund. Remitting of  
tax to state  
treasurer.

SEC. 17. In case a claim is made by any person that he has erroneously paid the tax or a part thereof or any charge hereunder, he may apply in writing to the commission for a refund of the amount of the claimed erroneous payment within ninety days of the time of payment of the tax on such a form as is prescribed by the commission. The commission 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, and the treasurer shall make such approved refund herein provided for from the motor vehicle excise fund and shall mail or deliver the same to the person entitled thereto. Refunds.

Any person making any false statement in the affidavit herein mentioned, under which he obtains any amount of refund to which he is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor.

SEC. 18. This chapter shall not apply to a house trailer owned by or used exclusively in the service of any government or political subdivision thereof; a house trailer owned by a nonresident and taxed for the calendar year and licensed in another state: *Provided*, That if any such house trailer owned by a nonresident and taxed for the calendar year shall remain in this state for a period of ninety days or Exempt  
trailers.

longer during the calendar year, it shall not be exempt under this section.

First tax collection.

Trailers not subject to ad valorem taxation.

SEC. 19. The first tax to be collected under this chapter shall be for the last half of the calendar year 1955. No house trailer with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation in the year 1955 or any succeeding year, so long as this chapter remains in effect, and any such assessment heretofore made in 1955 is directed to be cancelled: *Provided*, That for any house trailer upon which an assessment for ad valorem tax was not made in the year 1954 and paid in 1955, and any house trailer purchased or brought into the state in 1955, the tax hereunder shall be paid for the last half of the year 1955.

Severability.

SEC. 20. If any section, sentence, clause or phrase of this act should be held to be invalid or unconstitutional, the invalidity or unconstitutionality thereof shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this act.

Division and amendment.

SEC. 21. Section 1, chapter 15, Laws of 1950 extraordinary session (heretofore codified as RCW 46.16.080, 46.16.100 and 46.16.110) are divided and amended to read as set forth in sections 22 through 24 of this act.

Enacted without amendment.

SEC. 22. In lieu of the additional fee provided in RCW 46.16.070 or 46.16.072 there shall be collected a fee of five dollars on any motor truck, truck tractor, trailer or semitrailer used only for the purpose of transporting any well drilling machine, air compressor, rock crusher, conveyor, hoist, wrecker, donkey engine, cook house, tool house, bunk house, or similar machine or structure attached to or made a part of such motor truck, trailer or semitrailer.



SEC. 23. When any vehicle subject to license is to be moved upon the public highways of this state from one point to another, the director may issue a special permit therefor upon an application presented to him in such form as shall be approved by the director and upon payment therefor of a fee of five dollars. Such permit shall be for the transit of the vehicle only, and the vehicle shall not at the time of such transit be used for the transportation of any persons or property whatsoever for compensation or otherwise, and shall be for one transit only between the points of origin and destination as set forth in the application: *Provided*, (1) That when such vehicle is to be moved from one point in this state to another and when the owner of such vehicle desires to carry a load of passengers or commodities, or both, he may obtain a one-transit permit upon the payment to the director of a fee of ten dollars, and (2) for each vehicle used exclusively in the transportation of circus, carnival, and show equipment and in the transportation of supplies used in conjunction therewith, there shall be charged in addition to other fees provided for the licensing of vehicles, an annual capacity fee in the amount of ten dollars: *Provided further*, That no special permit or one-transit permit shall be issued for movement of a house trailer as defined in this 1955 act unless the applicant therefor has a stamp issued thereunder.

Special permit  
and fee for  
single move-  
ment of  
vehicle.

House  
trailers.

SEC. 24. The maximum gross weight in case of any motor truck, truck tractor, trailer or semitrailer shall be the scale weight of such motor truck, truck tractor, trailer or semitrailer unladen, to which shall be added the maximum load to be carried thereon, as set by the licensee in his application or otherwise.

Enacted  
without  
amendment.

SEC. 25. Section 6, chapter 144, Laws of 1943 and RCW 82.44.060 are each amended to read as follows:

Amendment.

The excise tax hereby imposed shall be due and payable to the county auditor at the time of registra-

Motor vehicle  
excise tax;  
payment.

tion of a motor vehicle. Whenever an application is made to the auditor for a license for a motor vehicle he shall collect, in addition to the amount of the license fee, the amount of the excise tax imposed by this chapter, and no dealer's license or license plates, and no license or license plates for a motor vehicle shall be issued unless such tax is paid in full. The excise tax hereby imposed shall be collected for each calendar year: *Provided*, That upon motor vehicles licensed for the first time in this state after March 31st of any year the excise tax for such year shall be reduced by one-fourth thereof, upon vehicles licensed for the first time in this state after June 30th of any year the excise tax shall be reduced by one-half thereof and upon vehicles licensed for the first time in this state after September 30th of any year the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the tax shall in no case be less than one dollar.

Minimum.

Taxable only  
once each year.

No additional tax shall be imposed under this chapter upon any vehicle upon the transfer of ownership thereof if the tax imposed with respect to such vehicle has already been paid for the year or fraction of a year in which transfer of ownership occurs.

House trailers.

No additional tax shall be imposed under this chapter upon any house trailer, if the tax imposed with respect to such house trailer has already been paid for the calendar year or fractional part thereof under sections 3 and 7 of this 1955 act, and the receipt issued pursuant to the 1955 act shall be prima facie evidence of the payment of such tax.

Repeal.

SEC. 26. Section 5, chapter 252, Laws of 1953 and RCW 46.16.245 are each repealed.

Passed the Senate March 5, 1955.

Passed the House March 8, 1955.

Approved by the Governor March 14, 1955.