

CHAPTER 269.

[Sub. H. B. 458.]

TAXATION—HOUSE TRAILERS.

AN ACT relating to house trailer excise tax; amending sections 1, 2, 3, 7, 9, 11, 13, 16, 17 and 18, chapter 139, Laws of 1955 and RCW 82.50.010, 82.50.020, 82.50.030, 82.50.070, 82.50.090, 82.50.110, 82.50.130, 82.50.160, 82.50.170 and 82.50.180; amending section 6, chapter 144, Laws of 1943 as last amended by section 25, chapter 139, Laws of 1955, and RCW 82.44.060; amending section 22, chapter 139, Laws of 1955, section 5, chapter 363, Laws of 1955 and RCW 46.16.080; amending section 1, chapter 264, Laws of 1955 and RCW 82.44.010; repealing sections 8, 10 and 15, chapter 139, Laws of 1955 and RCW 82.50.080, 82.50.100 and 82.50.150; adding four new sections to chapter 139, Laws of 1955 and to chapter 82.50 RCW; adding a new section to chapter 188, Laws of 1937 and to chapter 46.16 RCW; and making an appropriation.

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

RCW 82.50.010 amended.

SECTION 1. Section 1, chapter 139, Laws of 1955 and RCW 82.50.010 are each amended to read as follows:

Definitions. "Home trailer."

"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 and which are ten feet or more in length and six feet or more in height from floor to ceiling, except as hereinafter specifically excluded.

"Commission."

"Commission" means the tax commission of the state.

"Director."

"Director" means the director of licenses of the state.

RCW 82.50.020 amended.

SEC. 2. Section 2, chapter 139, Laws of 1955 and RCW 82.50.020 are each amended to read as follows:

Tax imposed—Collection—Transfer of ownership.

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 at the

time payment is made 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 March 31st of each calendar year or thirty days after the house trailer is first purchased or brought into this state, whichever is later. No additional tax shall be imposed under this chapter upon any house trailer upon the transfer of ownership thereof, if the tax imposed by this chapter with respect to such house trailer has already been paid for the calendar year or fractional part thereof in which such transfer occurs.

SEC. 3. Section 3, chapter 139, Laws of 1955 and RCW 82.50.030 are each amended to read as follows:

The rate and measure of tax imposed by this chapter for each year shall be one 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, 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, 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, the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the minimum amount of tax payable shall be one dollar.

SEC. 4. Section 7, chapter 139, Laws of 1955 and RCW 82.50.070 are each amended to read as follows:

The county auditor 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 house trailer, which receipt shall be printed by the department of licenses in such form as it

RCW 82.50.030
amended.

Rate—Mini-
mum payable
—Fractional
amounts.

Proviso.

Proviso.

RCW 82.50.070
amended.

Tax receipt—
License plate
issued—
Records.

House trailer
excise.
Tax receipt—
License plate
issued—
Records.

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 under the name of owners of house trailers, listed alphabetically.

In addition thereto the county auditor shall issue a license plate and register the house trailer under the provisions of chapter 46.16 RCW and shall collect the additional fees therein provided.

New section.

SEC. 5. There is added to chapter 139, Laws of 1955 and to chapter 82.50 RCW a new section to read as follows:

Licensed
trailers may
use public
highways.

House trailers 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.

RCW 82.50.110
amended.

SEC. 6. Section 11, chapter 139, Laws of 1955 and RCW 82.50.110 are each amended to read as follows:

Late payments
—Penalty—
Lien.

If any excise tax due hereunder is not paid when 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.

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, after the effective date of this act, and no sale or transfer of any house trailer shall in any way affect the lien for such excise tax upon the house trailer.

SEC. 7. Section 13, chapter 139, Laws of 1955 and RCW 82.50.130 are each amended to read as follows:

RCW 82.50.130
amended.

When notified by the director that the excise tax is delinquent 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, supplied by the director, which shall contain a description of the house trailer, the amount of excise tax due, together with accrued interest, the penalty and the sheriff shall add thereto his 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, distrain the house trailer for the payment of tax, together with the penalty and accrued interest, and the costs and fees.

Delinquencies
—Distrain
procedure.

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.

The director shall forward by registered or certified mail a copy of the notice of delinquency herein provided to the legal owner recorded with the director pursuant to chapter 46.12 RCW.

RCW 82.50.180 amended.

SEC. 8. Section 18, chapter 139, Laws of 1955 and RCW 82.50.180 are each amended to read as follows:

House trailer excise. Exemptions.

The following house trailers are specifically exempted from the operation of this chapter:

(1) Any unoccupied house trailer when it is part of an inventory of house trailers held for sale by a manufacturer or dealer in the course of his business.

(2) A house trailer owned by any government or political subdivision thereof.

(3) A house trailer owned by a nonresident and currently licensed in another state, unless such house trailer shall remain in this state for a period of ninety days or more during the calendar year.

(4) House trailers eligible to be used under a set of dealer's license plates, and taxed under RCW 82.44.030 while so eligible.

(5) A house trailer which has substantially lost its identity as a vehicle by virtue of being permanently fixed in location upon the land by foundation, attached structures and fixed pipe connections with sewer, water or other utilities.

SEC. 9. Section 16, chapter 139, Laws of 1955 and RCW 82.50.160 are each amended to read as follows:

There is hereby created a fund to be known as the mobile home excise fund. The county auditor shall regularly, when remitting motor vehicle excise taxes, pay to the director the excise taxes collected under this chapter, which shall be forwarded to the state treasurer and by him credited to the mobile home excise fund.

Vetoed.

SEC. 10. Section 17, chapter 139, Laws of 1955 and RCW 82.50.170 are each amended to read as follows:

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 director 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 director. The director shall review such application for refund, and, if he determines that an erroneous payment has been made by the taxpayer, he 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 mobile home excise fund and shall mail or deliver the same to the person entitled thereto.

Vetoed.

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. 11. Section 9, chapter 139, Laws of 1955 and RCW 82.50.090 are each amended to read as follows:

RCW 82.50.090 amended.

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.

Unlawful issuance of receipt—Penalty.

SEC. 12. There is added to chapter 139, Laws of 1955 and chapter 82.50 RCW a new section to read as follows:

New section.

The director or his authorized representative shall have power to enter at reasonable times all trailer parks and other areas where house trailers are parked for the purpose of determining whether or not the tax herein prescribed has been paid. The records required to be kept under RCW 19.48.020 shall be open to inspection by the director or his representative.

Right of entry, inspection of records.

SEC. 13. There is added to chapter 139, Laws of 1955 and to chapter 82.50 RCW a new section to read as follows:

New section.

House trailer
excise. Notice
when due—
Contents—
Notice of de-
linquency.

On or before the fifteenth day of February of each calendar year, the director shall cause to be mailed to the owners of house trailers, of record, notice of the amount of tax payable during the calendar year. Said notice shall contain a legal description of the house trailer, prominent notice of penalties, due dates, and such other information as may be required by the director. If the tax is not paid within thirty days of the date payable, the director shall issue a notice of delinquency which may be mailed to the trailer owner, which notice shall advise of the delinquency, and demand immediate payment. If payment is not made within thirty days of the issuance of said notice, the director shall forward a notification of delinquency to the county sheriff of the county wherein the trailer is located, requesting distraint of said trailer.

SEC. 14. There is added to chapter 139, Laws of 1955 and chapter 82.50 RCW a new section to read as follows:

From the first day of the months January, April, July and October of each year, the state treasurer shall make the following apportionment distribution of all moneys remaining in the mobile home excise fund: Five percent thereof shall be credited and transferred to state general fund; seventeen percent thereof shall be paid to cities and towns in proportions and for the purposes hereinafter set forth; seventy-eight percent thereof shall be credited and transferred to the various counties in the proportions and for the purposes hereinafter set forth.

The amount payable to cities and towns shall be apportioned among the several cities and towns within the state ratably on the basis of population according to the latest federal census. The state treasurer shall ascertain as of the first day of January of each year whether, subsequent to the latest federal decennial census, any official estimate

Vetoed.

of the population of any city or town in this state has been made by the federal bureau of census, and if any such estimate has been made, the latest of such estimates for any city or town shall be used in apportioning instead of the population shown in such regular census, and the apportionment so ascertained as of the first day of January of each year shall be used by the treasurer throughout the calendar year.

When apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein and not otherwise. In case it be adjudged that the revenue derived from the excise tax imposed by this chapter cannot be lawfully apportioned or distributed to cities and town, all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

Vetoed.

The amounts payable to the various counties shall be apportioned among the counties within the state ratably on the basis of the number of house trailers, paying the tax herein imposed according to information supplied by the director of licenses. Said sums shall be credited by the various county treasurers to the county current school fund, in addition to all other revenue so credited and may be allocated by each county superintendent of schools on the basis of the number of students domiciled in trailers in each school district.

SEC. 15. Section 6, chapter 144, Laws of 1943, as last amended by section 25, chapter 139, Laws of 1955 and RCW 82.44.060 are each amended to read as follows:

RCW 82.44.060
amended.

The excise tax hereby imposed shall be due and payable to the county auditor at the time of registration of a motor vehicle. Whenever an application is

Motor vehicle excise. Payment of tax—Abatement for fractional year—Transfer of ownership.

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 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 the excise tax shall be reduced by one-half thereof and upon vehicles licensed for the first time in this state after September 30th the excise tax shall be reduced by three-fourths thereof: *Provided further*, That the tax shall in no case be less than one dollar.

Proviso.

Proviso.

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.

Note: See also section 11, chapter 261, Laws of 1957.

New section.

SEC. 16. There is added to chapter 188, Laws of 1937 and chapter 46.16 RCW a new section to read as follows:

House trailer fee—Fee in lieu.

In lieu of the fee provided in RCW 46.16.060 house trailers shall be licensed for the sum of three dollars.

RCW 46.16.080 amended.

SEC. 17. Section 22, chapter 139, Laws of 1955, section 5, chapter 363, Laws of 1955 and RCW 46.16.080 are each amended to read as follows:

Fixed load machines—Fee in lieu.

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: *Provided*, That no additional fee shall be collected under this section or under RCW 46.16.070 or 46.16-.072 on any house trailer.

SEC. 18. Section 1, chapter 264, Laws of 1955 and RCW 82.44.010 are each amended to read as follows:

RCW 82.44.010 amended.

For the purposes of this chapter, unless context otherwise requires:

Definitions.

"Motor vehicle" means all motor vehicles, trailers and semitrailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but shall not include (1) vehicles carrying exempt licenses, (2) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets, or highways, (3) motor vehicles or their trailers used entirely upon private property, or (4) motor vehicles owned by non-resident military personnel of the armed forces of the United States or Canada, stationed in the state of Washington provided such personnel were also nonresident at the time of their entry into military service; or (5) house trailers as defined in RCW 82.50.010.

"Motor vehicle."

"Commission" or "tax commission" means the tax commission of the state.

"Commission," "tax commission."

SEC. 19. Section 8, chapter 139, Laws of 1955 and RCW 82.50.080, and section 10, chapter 139, Laws of 1955 and RCW 82.50.100, and section 15, chapter 139, Laws of 1955 and RCW 82.50.150 are hereby repealed.

Repeal.

SEC. 20. There is appropriated to the department of licenses from the general fund, the sum of twenty-

Appropriation.

five thousand dollars, or so much thereof as may be necessary to carry out the provisions of this act.

House
trailers,
motor vehicles,
excise.
Effective date.

SEC. 21. This act shall become effective on and after July 1, 1957. House trailers which have been licensed under the provisions of chapter 46.16 RCW shall not be required to procure a license under the provisions of this chapter until January 1, 1958. Upon house trailers for which an excise tax has been paid prior to the effective date of this act a license may be procured hereunder by payment of the license fees required by section 4 of this act. Any house trailer not having a currently valid license plate shall comply with this act within thirty days of the effective date hereof.

Passed the House February 25, 1957.

Passed the Senate March 12, 1957.

Approved by the Governor March 26, 1957, with the exception of sections 9, 10, and 14, which are vetoed.

Veto message,
excerpt from.

Note: Excerpt of Governor's veto message reads as follows:

"Section 9 creates a new fund 'the mobile home excise fund.' All receipts from the trailer excise tax levied by Substitute House Bill No. 458 would have to be paid into this fund. Section 10 provides for refund for taxes erroneously paid into the 'mobile home excise fund.' Section 14 provides that all monies remaining in the mobile home excise fund should be divided as follows: 5 percent to the state general fund; 17 percent to cities and towns and 78 percent to counties.

"Through an oversight the legislature failed to make an appropriation from the 'mobile excise fund' to make the distributions demanded by section 14. Under existing law the excise tax on trailers would go into the motor vehicle excise fund and under existing law such excise tax on trailers will be distributed in the same manner as the legislature sought to provide in section 14 of this bill. Substitute Senate Bill No. 400, the omnibus appropriation bill, includes an appropriation of forty million dollars from the motor vehicle excise fund. Therefore by vetoing sections 9, 10 and 14 the taxes raised by Substitute House Bill No. 458 would be paid into the proper fund and the appropriation defect in this bill is cured by our existing statutes. Thus, the objectives desired by the bill can be fully carried out.

"For these reasons sections 9, 10 and 14 of Substitute House Bill No. 458 are vetoed and the remainder of the bill is approved."