

local hazardous waste plans, (b) implementing approved local hazardous waste plans, and (c) designating eligible zones for designated zone facilities as required under this chapter.

(2) Local governments shall match the funds provided by the department for planning or designating zones with an amount not less than twenty-five percent of the estimated cost of the work to be performed. Local governments may meet their share of costs with cash or contributed services. Local governments, or combination of contiguous local governments, conducting pilot projects pursuant to RCW 70.105.220(4) may subtract the cost of those pilot projects conducted for hazardous household substances from their share of the cost. If a pilot project has been conducted for all moderate-risk wastes, only the portion of the cost that applies to hazardous household substances shall be subtracted. The matching funds requirement under this subsection shall be waived for local governments, or combination of contiguous local governments, that complete and submit their local hazardous waste plans under RCW 70.105.220(6) prior to June 30, 1988.

(3) Recipients of grants shall meet such qualifications and follow such procedures in applying for and using grants as may be established by the department.

NEW SECTION. Sec. 3. A new section is added to chapter 70.105 RCW to read as follows:

The legislature recognizes the need for new, modified, or expanded facilities to treat, incinerate, or otherwise process or dispose of hazardous substances safely. In order to encourage the development of such facilities, the department shall adopt rules as necessary regarding the permitting of such facilities to ensure the most expeditious permit processing possible consistent with the substantive requirements of applicable law. If owners and operators are not the same entity, the operator shall be the permit applicant and responsible for the development of the permit application and all accompanying materials, as long as the owner also signs the application and certifies its ownership of the real property described in the application, and acknowledges its awareness of the contents of the application and receipt of a copy thereof.

Passed the House March 8, 1986.

Passed the Senate February 27, 1986.

Approved by the Governor April 2, 1986.

Filed in Office of Secretary of State April 2, 1986.

CHAPTER 211

[Engrossed Substitute Senate Bill No. 4503]

MOBILE HOMES—TAXATION

AN ACT Relating to the taxation of mobile homes, travel trailers, and campers; amending RCW 82.45.032, 82.08.033, and 82.12.033; and reenacting and amending RCW 46.44.170.

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

Sec. 1. Section 1, chapter 266, Laws of 1979 ex. sess. as amended by section 1, chapter 192, Laws of 1984 and RCW 82.45.032 are each amended to read as follows:

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Real estate" or "real property" means real property but includes used mobile homes and used floating homes.

(2) "Used mobile home" means a mobile home which has been previously sold at retail and ~~((the immediately preceding sale))~~ has ~~((already))~~ been subjected to tax under chapter 82.08 RCW, or which has been previously used and ~~((the immediately preceding use))~~ has ~~((already))~~ been subjected to tax under chapter 82.12 RCW, and which has substantially lost its identity as a mobile unit at the time of sale by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities.

(3) "Mobile home" means a mobile home as defined by RCW 46.04-.302, as now or hereafter amended.

(4) "Used floating home" means a floating home in respect to which tax has been paid under chapter 82.08 or 82.12 RCW.

(5) "Floating home" means a building on a float used in whole or in part for human habitation as a single-family dwelling, which is not designed for self propulsion by mechanical means or for propulsion by means of wind, and which is on the property tax rolls of the county in which it is located.

Sec. 2. Section 3, chapter 266, Laws of 1979 ex. sess. and RCW 82-.08.033 are each amended to read as follows:

The tax imposed by RCW 82.08.020 shall not apply to:

(1) Sales of used mobile homes as defined in RCW 82.45.032 ~~((or sales of used mobile homes if the sale thereof to the present user has already been subjected to tax under [chapter] 82.45 RCW))~~.

(2) The renting or leasing of mobile homes ~~((where such))~~ if the rental agreement or lease exceeds thirty days in duration and ~~((where))~~ if the rental or lease of such mobile home is not conducted jointly with the provision of short-term lodging for transients.

Sec. 3. Section 4, chapter 266, Laws of 1979 ex. sess. and RCW 82-.12.033 are each amended to read as follows:

The tax imposed by RCW 82.12.020 shall not apply in respect to:

(i) The use of used mobile homes as defined in RCW 82.45.032 ~~((if the sale thereof to the present user has already been subjected to tax under chapter 82.45 RCW))~~.

(2) The use of a mobile home acquired by renting or leasing if the rental agreement or lease exceeds thirty days in duration and if the rental or lease of the mobile home is not conducted jointly with the provision of short-term lodging for transients.

Sec. 4. Section 2, chapter 22, Laws of 1977 ex. sess. as last amended by section 1, chapter 22, Laws of 1985 and by section 1, chapter 395, Laws of 1985 and RCW 46.44.170 are each reenacted and amended to read as follows:

(1) Any person moving a mobile home as defined in RCW 46.04.302 upon public highways of the state must obtain a special permit from the department of transportation and local authorities pursuant to RCW 46.44-.090 and 46.44.093 and shall pay the proper fee as prescribed by RCW 46-.44.0941 and 46.44.096.

(2) A special permit issued as provided in subsection (1) of this section for the movement of any mobile home shall not be valid until the county treasurer of the county in which the mobile home is located shall endorse or attach thereto his certificate that all property taxes (~~due in that calendar year, and all delinquent taxes~~) which are a lien or which are delinquent, or both, upon the mobile home being moved have been satisfied. Further, any mobile home required to have a special movement permit under this section shall display an easily recognizable decal: PROVIDED, That endorsement or certification by the county treasurer and the display of said decal is not required when a mobile home is to enter the state or is being moved from a manufacturer or distributor to a retail sales outlet or directly to the purchaser's designated location or between retail and sales outlets. It shall be the responsibility of the owner of the mobile home or the agent to obtain such endorsement from the county treasurer and said decal.

(3) Nothing herein should be construed as prohibiting the issuance of vehicle license plates for a mobile home, but no such plates shall be issued unless the mobile home for which such plates are sought has been listed for property tax purposes in the county in which it is principally located and the appropriate fee for such license has been paid.

(4) The department of transportation and local authorities are authorized to adopt reasonable rules for implementing the provisions of this section. The department of transportation shall adopt rules specifying the design, reflective characteristics, annual coloration, and for the uniform implementation of the decal required by this section.

Passed the Senate March 9, 1986.

Passed the House March 7, 1986.

Approved by the Governor April 2, 1986.

Filed in Office of Secretary of State April 2, 1986.