

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 1593  
**Version:** As introduced

**DATE:** April 8, 2013

**Authors:** Persell and others

**Subject:** Expands the property tax exemption for manufactured homes held in dealer inventory

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### Overview

Currently, manufactured homes are subject to the property tax on personal property instead of the motor vehicle registration tax, except for manufactured homes held in inventory by a licensed dealer. The bill expands the exemption to include manufactured homes held by limited dealers (manufactured home park owners).

It also expands the definition of what qualifies as “manufactured homes held as inventory” to include manufactured homes connected to utilities. Currently to qualify as inventory, the units may not be connected to utilities.

#### Section

- 1** **Manufactured homes and park trailers.** This section exempts manufactured homes and park trailers from the motor vehicle registration tax and the personal property tax if held as inventory by a limited dealer. (Currently, the inventory exemption applies only “licensed dealers.”) References a new definition of inventory contained in section 2.
- 2** **Manufactured home as dealer inventory.** Defines manufactured homes as dealer inventory if it meets the following criteria:
  - (1) listed as inventory by a licensed or limited dealer;
  - (2) unoccupied and not available for rent;
  - (3) allows it to be permanently connected to utilities when located in a manufactured home

**Section**

park; and

(4) allows it to be temporarily connected to utilities when located at a dealer's sales center.

Effective beginning with taxes payable in 2014.