



## 2003 ASSEMBLY BILL 127

March 6, 2003 - Introduced by Representatives ALBERS, LADWIG, FREESE, GUNDERSON, GUNDRUM, HINES, KRAWCZYK, LASSA, F. LASEE, D. MEYER, MUSSER, OWENS, SERATTI and J. WOOD, cosponsored by Senators SCHULTZ, ROBSON and WELCH. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 70.111 (19) (b); and *to create* 70.111 (19) (c) of the statutes;  
2           **relating to:** the personal property tax exemption for recreational mobile  
3           homes.

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### *Analysis by the Legislative Reference Bureau*

Under current law, a recreational mobile home is exempt from the personal property tax if the mobile home is no larger than 400 square feet and is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes.

Under this bill, a recreational mobile home is exempt from the personal property tax if the mobile home has a gross trailer area not exceeding 400 square feet in the set-up mode; it is built on a single chassis mounted on wheels; it is certified by the manufacturer as complying with the American National Standards Institute Code for such homes; and it is used primarily as temporary living quarters for recreational, camping, travel, or seasonal purposes. In addition, any attachment to a recreational mobile home that is exempt from the personal property tax, other than another recreational mobile home, is exempt from the personal property tax, if the attachment is no larger than 400 square feet.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

