Fifty-fifth
Legislative Assembly
of North Dakota

## ENGROSSED HOUSE BILL NO. 1364

Introduced by

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Representatives Delmore, Mahoney, Maragos Senators Nething, St. Aubyn

- 1 A BILL for an Act to create and enact a new section to chapter 39-04 of the North Dakota
- 2 Century Code, relating to park model trailer fees; to amend and reenact subsection 2 of section
- 3 57-55-10 of the North Dakota Century Code, relating to a mobile home tax exemption for a park
- 4 model trailer; to provide an effective date; and to provide an expiration date.

## BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 39-04 of the North Dakota Century Code is created and enacted as follows:

Park model trailer fee. The owner of a park model trailer, as defined in section 57-55-01, shall pay the department a fee of twenty dollars per calendar year to qualify for the exemption under section 57-55-10. The department shall issue a receipt for payment of the fee under this section but payment of the fee does not confer any rights to the owner of a park model trailer which are not otherwise provided by law. Fees collected under this section must be deposited in the highway tax distribution fund.

**SECTION 2. AMENDMENT.** Subsection 2 of section 57-55-10 of the North Dakota Century Code is amended and reenacted as follows:

- 2. The provisions of this chapter shall not apply to a mobile home which that:
  - a. Is used only for the temporary living quarters of the owner or other occupant while such person is engaged in recreational or vacation activities, provided that such unit <u>displays</u>:
    - (1) <u>Displays</u> a current travel trailer license; or
    - (2) Is a park model trailer that is used only for seasonal or recreational living quarters, and which is located in a trailer park or campground and for which the owner has paid a park model trailer fee under section 1 of this Act. For purposes of this paragraph, "park model" trailer means a

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1		recreational vehicle not exceeding forty feet [12.19 meters] in length	
2		which is primarily designed to provide temporary living quarters for	
3		recreation, camping, or seasonal use; is built on a single chassis; is	
4		mounted on wheels; has a gross trailer area not exceeding four	
5		hundred square feet [37.16 square meters] of enclosed living space in	
6		the setup mode; and is certified by the manufacturer as complying with	
7		American national standards institute standard A119.5.	
8	b.	Qualifies as a farm residence as described by subsection 15 of section	
9		57-02-08, provided such mobile home is permanently attached to the ground.	
10	C.	Is permanently attached to a foundation and is assessed as real property,	
11		provided the owner of such mobile home also owns the land on which such	
12		mobile home is located.	
13	d.	Is owned by a licensed mobile home dealer who holds such mobile home	
14		solely for the purpose of resale, and provided that such mobile home is not	
15		used as living quarters or as the place for the conducting of any business.	
16	SECTION 3. EFFECTIVE DATE - EXPIRATION DATE. This Act is effective for the		
17	first two taxable years beginning after December 31, 1996, and is thereafter ineffective.		