

Fifty-fifth  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1364

Introduced by

Representatives Delmore, Mahoney, Maragos

Senators Nething, St. Aubyn

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

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-55-10 of the North Dakota  
6 Century Code is amended and reenacted as follows:

7 2. The provisions of this chapter shall not apply to a mobile home ~~which~~ that:

8 a. Is used only for the temporary living quarters of the owner or other occupant  
9 while such person is engaged in recreational or vacation activities, provided  
10 that such unit ~~displays~~:

11 (1) Displays a current travel trailer license; or

12 (2) Is a park model trailer. For purposes of this paragraph, "park model"  
13 trailer means a recreational vehicle not exceeding forty feet  
14 [12.19 meters] in length which is primarily designed to provide  
15 temporary living quarters for recreation, camping, or seasonal use; is  
16 built on a single chassis; is mounted on wheels; has a gross trailer area  
17 not exceeding four hundred square feet [37.16 square meters] of  
18 enclosed living space in the setup mode; and is certified by the  
19 manufacturer as complying with American national standards institute  
20 standard A119.5.

21 b. Qualifies as a farm residence as described by subsection 15 of section  
22 57-02-08, provided such mobile home is permanently attached to the ground.

1                   c.    Is permanently attached to a foundation and is assessed as real property,  
2                           provided the owner of such mobile home also owns the land on which such  
3                           mobile home is located.

4                   d.    Is owned by a licensed mobile home dealer who holds such mobile home  
5                           solely for the purpose of resale, and provided that such mobile home is not  
6                           used as living quarters or as the place for the conducting of any business.

7                   **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after  
8   December 31, 1996.