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      |
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| 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 | 6 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. |   |