

STATEMENT OF PURPOSE

RS24584C1

Recreational park trailers, also known as park models or park model recreational vehicles, are temporary quarters intended for recreational, camping, travel or seasonal use. This legislation defines "recreational park trailer" in Idaho Code consistent with federal regulations and industry standards and practices. It provides for the titling and registration of these units as recreational vehicles and clarifies how sales tax will be applied. It also provides for the taxation of recreational park trailers as personal property in some instances.

FISCAL NOTE

No fiscal impact.



Contact:

Representative Mike Moyle
(208) 332-1000