

STATEMENT OF PURPOSE

RS25233

Current law differentiates between park model recreational vehicles that are 8 1/2 feet wide and those that are wider with regards to titling, licensing, registration and taxation. This legislation defines "park model recreational vehicle" in a way that eliminates that difference. It provides for the titling, licensing and registration of PMRVs regardless of width and provides that the registration fees paid by PMRVs greater than 8 1/2 feet wide will be returned to the counties where they are located. PMRVs that are attached to foundations, have attached additions or have been substantially modified could be titled but not licensed or registered.

FISCAL NOTE

The Idaho Transportation Department estimates it will cost \$20,000 to implement this legislation. There will be no impact to the State Recreational Vehicle Fund. The General Fund will increase.

Sales taxes are not currently collected on the sale of used PMRVs greater than 8 1/2 feet wide. Sales tax be collected when those PMRVs are sold and titles are transferred to new owners.

The amount of revenue will depend on the number of titles transferred and the value of those PMRVs. Unregistered PMRVs are taxed as personal property. An owner who registers a PMRV will pay less in registration fees than would be paid in property taxes. The amount of tax relief will depend on the value of the PMRV and the local property tax rate. Counties will see little change in revenues. The amount of revenue lost to other taxing districts will depend on how many PMRVs qualify for registration and how many owners choose to register their PMRVs, the value of those PMRVs and property tax rates.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).