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H.835

Introduced by Representative Lanpher of Vergennes

Referred to Committee on

Date:

Subject: Taxation; property taxation; trailer coaches

Statement of purpose of bill as introduced: This bill proposes to repeal the real property taxation of trailer coaches parked for 180 days.

An act relating to property taxation of trailer coaches

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 3692 is amended to read:

§ 3692. TAXATION OF BOATS, OUTBOARD MOTORS, AND TRAILER
COACHES

~~(a)~~ Except as otherwise provided, snowmobiles, trailer coaches as defined by 23 V.S.A. § 4 registered yearly for use on the highways and designed and used for recreational purposes ~~except as provided by subsection (b) of this section~~, canoes, skiffs, sailboats, motor or power boats, boats, outboard motors, or any combination of boat and outboard motor, shall be taxed as personal property only when held as stock in trade, manufacturer's inventory, or when used for income producing purposes, and in such cases shall be set in the list in accordance with section 3691 of this title.

1 ~~(b) A trailer coach shall be taxed as real property by the town in which it is~~
2 ~~located notwithstanding subsection (a) of this section if it is situated in the~~
3 ~~town on the same trailer site or camp site for more than 180 days during the~~
4 ~~365 days prior to April 1. A trailer coach shall not be taxed as real property if~~
5 ~~it is stored on property on which the owner resides in another dwelling as a~~
6 ~~permanent residence.~~

7 Sec. 2. EFFECTIVE DATE

8 This act shall take effect on July 1, 2018 and apply to grand lists lodged
9 after that date.