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H.7

Introduced by Representative Jewett of Ripton

Referred to Committee on

Date:

Subject: Taxation; property taxation; trailer coach exemption

Statement of purpose: This bill proposes to exempt trailer coaches from  
property taxation.

AN ACT RELATING TO TRAILER COACH PROPERTY TAX  
EXEMPTION

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 section 4 of Title 23 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

1 used for income producing purposes, and in such cases shall be set in the list in  
2 accordance with section 3691 of this title.

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

11 (c) For purposes of this section, “seasonal campground” means any public  
12 or private trailer coach park which is closed for the winter season, with no  
13 available use of any trailer in the park, for at least 185 consecutive days in the  
14 12-month period preceding April 1 of the property tax year.

15 Sec. 2. EFFECTIVE DATE

16 This act shall apply to grand lists for April 1, 2010 and after.