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H.181

Introduced by Representatives Johnson of Canaan and Marek of Newfane
Referred to Committee on
Date:
Subject: Taxation; property tax; trailers in storage
Statement of purpose of bill as introduced: This bill proposes to expand to trailers in storage the exemption from property taxes.

An act relating to exempting trailers in storage from the property tax

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

* * *

(b) A trailer coach shall be taxed as real property by the town in which it is located, notwithstanding subsection (a) of this section, if it is situated in the town on the same trailer site or camp site for more than 180 days during the 365 days prior to April 1 except for the purposes of storage. A trailer coach shall be deemed to be in storage for any period of one week or more during which it is not connected to water, electricity, gas, or another utility or service.

1 ~~A trailer coach shall not be taxed as real property if it is stored on property on~~
2 ~~which the owner resides in another dwelling as a permanent residence.~~

3 Sec. 2. EFFECTIVE DATE

4 This act shall take effect on July 1, 2013.