

1 H.280

2 Introduced by Representative Conlon of Cornwall

3 Referred to Committee on

4 Date:

5 Subject: Taxation; property tax; trailer coach exemption

6 Statement of purpose of bill as introduced: This bill proposes to exempt trailer
7 coaches from property taxation

8 An act relating to a property tax exemption for trailer coaches

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

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

11 § 3692. TAXATION OF BOATS, OUTBOARD MOTORS, AND TRAILER
12 COACHES

13 (a) Except as otherwise provided, snowmobiles, trailer coaches as defined
14 by 23 V.S.A. § 4 registered yearly for use on the highways and designed and
15 used for recreational purposes except as provided by subsection (b) of this
16 section, canoes, skiffs, sailboats, motor or power boats, boats, outboard motors,
17 or any combination of boat and outboard motor, shall be taxed as personal
18 property only when held as stock in trade, manufacturer's inventory, or when
19 used for ~~income-producing~~ income-producing purposes, and in such cases shall
20 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 considered situated in a
5 town for any days that it is on a trailer site or camp site in a seasonal
6 campground during the period when the campground is closed for the winter.
7 A trailer coach shall not be taxed as real property if it is stored on property on
8 which the owner resides in another dwelling as a permanent residence.

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

13 Sec. 2. EFFECTIVE DATE

14 This act shall take effect on July 1, 2023.