

**RCW 82.08.032 Exemption—Sales, rental, or lease of used park model trailers.** The tax imposed by RCW 82.08.020 shall not apply to:  
(1) Sales of used park model trailers, as defined in RCW 82.45.032;

(2) The renting or leasing of used park model trailers, as defined in RCW 82.45.032, when the rental agreement or lease exceeds thirty days in duration. [2001 c 282 s 3.]

**Intent—2001 c 282:** "It is the intent of the legislature to promote fairness in the application of tax. Therefore, for the purposes of excise tax, park model trailers will be taxed in the same manner as mobile homes." [2001 c 282 s 1.]

**Effective date—2001 c 282:** "This act takes effect August 1, 2001." [2001 c 282 s 5.]