

## STATEMENT OF PURPOSE

### RS25102

Current law differentiates between park model recreational vehicles that are 8 1/2 feet wide and those that are of greater width with regards to titling, licensing, registration and taxation. This legislation defines "park model recreational vehicle" in a way that eliminates that difference. It provides for the titling, licensing and registration of PMRVs regardless of width and provides that the registration fees paid by PMRVs greater than 8 1/2 feet wide will be returned to the counties where those PMRVs are located.

### FISCAL NOTE

The Idaho Transportation Department estimates it will cost \$20,000 to implement this legislation.

There will be no impact to the State Recreational Vehicle Fund.

Sales taxes are not currently collected on the sale of used PMRVs greater than 8 1/2 feet wide. This legislation will require that sales tax be collected when those PMRVs are sold and titles are transferred to new owners. The amount of sales tax revenue will depend on the number of titles transferred and the value of those PMRVs.

Unregistered PMRVs are taxed as personal property. An owner who registers a PMRV will pay less in registration fees than would be paid in property taxes. The amount of tax relief an owner will realize will depend on the value of the PMRV and the local property tax rate.

Counties will see a small increase or decrease in revenues depending on how many owners choose to register their PMRVs, the value of those PMRVs and the county property tax rates. The amount of revenue lost to other taxing districts will depend on how many owners choose to register their PMRVs, the value of those PMRVs and property tax rates.

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**DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).**