

REVENUE: Revenue statement issued  
FISCAL: No fiscal impact

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<b>Action:</b>	Do Pass as Amended, Be Printed Engrossed, and Be Referred to the Joint Committee on Tax Credits by prior reference
<b>Vote:</b>	5 - 0 - 0
<b>Yeas:</b>	Baertschiger, George, Monnes Anderson, Prozanski, Shields
<b>Nays:</b>	0
<b>Exc.:</b>	0
<b>Prepared By:</b>	Channa Newell, Administrator
<b>Meeting Dates:</b>	2/22, 4/10

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**WHAT THE MEASURE DOES:** Extends tax credit for closure of manufactured dwelling park from January 1, 2014, to January 1, 2020.

**ISSUES DISCUSSED:**

- Effect of closure of manufactured dwelling park on residents of park
- Manufactured dwelling often largest financial asset of park resident
- Relocating manufactured home when park closes is often infeasible
- Ability of tax credit to help resident absorb financial impact of park closure

**EFFECT OF COMMITTEE AMENDMENT:** Conforms sunset date on statutes referencing manufactured dwelling park closure tax credit.

**BACKGROUND:** In 2007, House Bill 2735 established a tax credit for certain owners of manufactured dwellings when the manufactured dwelling park is closed. The tenant must own the manufactured dwelling and occupy it as the principle residence. The tenant must receive notice of the park's closure and termination of the rental agreement for the space the manufactured dwelling occupies, and end the tenancy as a result of the notice of closure. In those circumstances, the tenant/owner may claim a credit of up to \$5,000 against taxes otherwise due. House Bill 2735 originally contained a sunset date of January 1, 2013, but was amended by House Bill 2067 (2009) to sunset January 1, 2014.

Senate Bill 322-A extends the sunset date for the tax credit to January 1, 2020.