

SENATE, No. 326

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Senator LITTELL

1 AN ACT concerning the taxation of recreational vehicles and
2 supplementing Title 54 of the Revised Statutes.

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4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

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7 1. As used in this act:

8 "Campsite" means any parcel of land, or contiguous parcels of land
9 under common ownership, designed and used for the purpose of
10 camping and associated recreational uses.

11 "Nonpermanent foundation" means any foundation consisting of
12 nonmortared blocks, wheels, a concrete slab, runners, or any
13 combination thereof, or any other system for the installation and
14 anchorage of a recreational vehicle on other than a permanent
15 foundation.

16 "Recreational vehicle" means a unit which:

17 a. Consists of one or more transportable sections which are
18 substantially constructed off-site and, if more than one section, are
19 joined together on-site;

20 b. Is built on a permanent chassis;

21 c. Is designed to be used, when connected to utilities, as a
22 temporary dwelling on a nonpermanent foundation; and

23 d. Is not a "manufactured home" as defined in section 3 of
24 P.L.1983, c.400 (C.54:4-1.4).

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26 2. A recreational vehicle which is installed in a campsite shall not
27 be subject to taxation as real property.

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29 3. This act shall take effect immediately.

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STATEMENT

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34 This bill would supplement Title 54 of the Revised Statutes to
35 specifically exempt recreational vehicles installed in campsites from

1 taxation as real property. The bill would define "recreational vehicle"
2 as a unit which:
3 a. Consists of one or more transportable sections which are
4 substantially constructed off-site and, if more than one section, are
5 joined together on-site;
6 b. Is built on a permanent chassis;
7 c. Is designed to be used, when connected to utilities, as a
8 temporary dwelling on a nonpermanent foundation; and
9 d. Is not a "manufactured home" as defined in section 3 of
10 P.L.1983, c.400 (C.54:4-1.4).
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15 Exempts certain recreational vehicles from taxation as real property.