

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Murphy

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**Analyst:** Pat Dalton, 651-296-7434

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### Overview

Treats prefabricated homes like manufactured housing for sales tax purposes. Currently, the tax is applied to 65 percent of the wholesale price of manufactured housing while regular housing is exempt from sales tax as real property, although the builder pays sales tax on the building materials. In contrast, the entire retail price of a prefabricated home is currently subject to the tax.

### Section

- 1 **Manufactured housing, park trailers, and prefabricated homes.** Requires that the sales tax on a retail sale of a prefabricated home be calculated based on 65 percent of the wholesaler's list price, rather than on 100 percent of the retail price. Defines "prefabricated housing."