

116TH CONGRESS
1ST SESSION

H. R. 4349

To amend the Internal Revenue Code of 1986 to provide that floor plan financing includes the financing of certain trailers and campers.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2019

Mrs. WALORSKI (for herself, Mrs. MURPHY of Florida, and Ms. TITUS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that floor plan financing includes the financing of certain trailers and campers.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Travel Trailer and
5 Camper Tax Parity Act”.

1 **SEC. 2. FLOOR PLAN FINANCING APPLICABLE TO CERTAIN**
2 **TRAILERS AND CAMPERS.**

3 (a) IN GENERAL.—Section 163(j)(9)(C) of the Inter-
4 nal Revenue Code of 1986 is amended by adding at the
5 end the following new flush sentence:

6 “Such term shall also include any trailer or
7 camper which is designed to provide temporary
8 living quarters for recreational, camping, or
9 seasonal use and is designed to be towed by, or
10 affixed to, a motor vehicle.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to taxable years beginning after
13 December 31, 2018.

○