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HOUSE TRAILERS—TAX LEVIED UNDER SECTION 6292-2  
G. C.—APPLIES TO HOUSE TRAILERS OCCUPIED FOR  
HUMAN HABITATION—INCLUDES THOSE OCCUPIED FOR  
CASUAL OR SHORT PERIOD OF TIME EACH YEAR.

SYLLABUS:

The tax levied upon house trailers under the provisions of Section 6292-2, General Code, applies to house trailers occupied for human habitation, including those being occupied for only a casual or short period of time during each year.

Columbus, Ohio, June 29, 1951

Hon. James S. Peterson, Prosecuting Attorney  
Fairfield County, Lancaster, Ohio

Dear Sir:

Your request for my opinion reads as follows:

"Your interpretation of O. G. C. Section 6292-2 concerning the tax levy upon house trailers is requested.

"The second paragraph of the above cited section reads in part as follows: 'The tax so levied shall become due and payable immediately upon the occupancy for human habitation of the house trailer, except as hereinafter provided.' The exceptions refer to trailers bearing license plates issued by states other than Ohio.

"We should like to know whether it was the legislature's intention to tax house trailers used only casually, such as for vacation purposes, or whether the statute is to be literally construed so that a tax becomes payable 'immediately upon the occupancy for human habitation', regardless of the length of time the trailer is to be so inhabited and regardless of the owner's intention either to use the house trailer as a residence or to use it primarily as a means of transportation and a convenience in traveling.

"A local county auditor has interpreted the statute to mean that trailers casually occupied are not taxable and, in substance, that the intent as expressed by the statute is to tax trailers used as residences.

"Your interpretation will be appreciated."

Section 6292-2, General Code, reads as follows:

"A tax is hereby levied upon house trailers for the purpose of supplementing the general revenue funds of the local subdivisions in which the house trailer is located at the time the tax becomes due in accordance with the provisions of this section. The year for which said tax is levied shall commence on April 1 and end on March 31 following. Such tax shall be collected by and paid to the county auditor of the county in which the house trailer is located at the time the owner thereof makes application for registration as herein provided. The tax shall be as follows:

"(1) If such application be made on or after April 1 and prior to July 1 the tax shall be eighteen dollars.

“(2) If such application be made on or after July 1 and prior to October 1 the tax shall be thirteen dollars and fifty cents.

“(3) If such application be made on or after October 1 and prior to January 1 the tax shall be nine dollars.

“(4) If such application be made on or after January 1 and prior to April 1 the tax shall be four dollars and fifty cents.

“The tax so levied shall become due and payable immediately upon the occupancy for human habitation of the house trailer except as hereinafter provided. If the tax is unpaid after a period of ten days a penalty of five dollars shall be imposed which shall be collected in addition to the tax.

“A house trailer bearing a license plate issued by any state other than the state of Ohio shall be exempt from the tax herein levied for a period not to exceed ninety days in any twelve months period, provided no person occupying such house trailer is employed in the state of Ohio. When any person occupying a house trailer bearing a license plate issued by any state other than the state of Ohio accepts employment within the state of Ohio, the tax herein levied shall become due immediately upon the expiration of a thirty day exemption period commencing with the first day of such employment.

“The tax above levied shall become due and payable immediately upon the expiration of the exemption periods above provided. If the tax is unpaid after a period of ten days a penalty of five dollars shall be imposed which shall be collected in addition to the tax.

“The tax commissioner shall prescribe forms for use in the collection and payment of the tax herein levied which shall show the name of the applicant, his agent, if any, each taxing district in the county where such trailer is located, the trade name of the trailer, the manufacturer's number or other distinctive designation to render such trailer readily distinguishable from other trailers of similar type, and such other information as the tax commissioner may require.

“Every operator of a trailer court or trailer park, or every owner of property used for such purposes when there is no operator, shall keep a register of all house trailers as above described which make use of the court, park or property. Such register shall set forth:

“(1) The name or names of the owner or occupier and all inhabitants of each house trailer;

“(2) The ages of all such inhabitants;

“(3) The permanent and temporary post office addresses of all such inhabitants;

“(4) The license numbers of all units ;

“(5) The state issuing such licenses ; and

“(6) The date of arrival and of departure of each house trailer. .

“The register shall be open to inspection to the county auditor and all law enforcement agencies at all times.

“The tax herein levied and collected by the county auditor shall be deposited daily by the county auditor in the county treasury, and shall be distributed among the political subdivisions of the county in which the house trailer is located in the same ratio and at the same time as distribution is made of real estate and public utility taxes. The revenues collected under the provisions of this section shall be in lieu of any general property tax.

“Upon collection of the tax herein levied the county auditor shall issue a certificate, the form, character and lettering of which shall be prescribed by the tax commissioner. Such certificate shall be valid in any county in Ohio during the year for which it is issued.

“Upon the transfer of ownership of a house trailer the certificate theretofore issued to the transferor shall be delivered to the transferee. Either the transferor or the transferee may at any time during the year for which the certificate was issued procure a duplicate thereof from the county auditor upon application and the payment of a fee of thirty-five cents.

“The county auditor may appoint any suitable residents of the county as his deputies to perform any of the duties required of him by this section.

“No tax shall be levied under this section prior to April 1, 1951, notwithstanding the provisions of section 2 of this act.”

This section having become effective as of April 1, 1951, there are no reported decisions involving its interpretation, and a review of the statutes in sister states does not reveal a tax of a similar nature which might assist in the understanding of the applicability of the Ohio tax. An interpretation of the terms of the statute, as well as other code sections bearing on the subject of “house trailers,” must necessarily form the basis of my answer to your inquiry.

The subject of taxation of house trailers was considered by the Ohio General Assembly in the adoption on July 6, 1949, of an Act entitled: “To amend sections 6290, 6292 and 12613 of the General Code, and to enact

supplemental section 6292-2 relating to the levy of an annual license tax upon the ownership of house trailers and the apportionment of the funds collected.”

The amendment to Section 6290, General Code, removed “house trailer” from the meaning of the term “trailer” and set forth a definition as follows:

“7a. ‘House trailer’ means any self-propelled and nonself-propelled vehicle so designed, constructed, reconstructed, or added to by means of accessories in such manner as will permit the use and occupancy thereof for human habitation whether resting on wheels, jacks or other foundation and used or so constructed as to permit its being used as a conveyance upon the public streets or highways.”

Section 6292, General Code, deals with a schedule of taxation rates based on vehicle ownership. This section was amended to levy a special license tax of five dollars on each house trailer operating on the public roads and highways of this state and to remove “house trailer” from the classification which assesses the license tax on trailers or semi-trailers on the basis of weight.

The only entirely new section in this Act has been designated Section 6292-2, General Code. It should be noted that ownership alone is not the basis for the tax but that the house trailer must be occupied for human habitation before tax liability under this section attaches. The wording of this statute fails to indicate the length of time for which the house trailer must be occupied and, in the absence of intent to the contrary, it would appear that the tax becomes due immediately upon occupancy, regardless of the extent of the use contemplated.

A common rule of statutory interpretation states that the words of a statute “are to be given their natural, literal and full meaning” unless “such an interpretation would be repugnant to the intention of the legislature, as plainly appears from a construction of the entire statute.” 37 Ohio Jurisprudence, 544.

The language of the statute stating when the tax is due reads as follows:

“The tax so levied shall become due and payable immediately upon the occupancy for human habitation of the house trailer \* \* \*”

Tax liability attaches to the owner on the occurrence of this condition and there appears to be no basis to imply that a casual use of a house trailer does not fall within the purview of this language. No qualification as to length of residence is placed upon the word "occupancy." Further, the statute clearly states that the tax incidence occurs immediately when a house trailer is occupied "for human habitation" and no consideration is given to the actual or expected usage intended by the occupant.

An examination of other portions of this statute further indicates to me that the tax incidence discussed above properly defines the application of the statute. That paragraph imposing the duty on every operator of a trailer court to maintain a register of all house trailers draws no distinction between those trailers being occupied casually or for a short period of time and those trailers serving as permanent residences for their occupants. All house trailers using those facilities must be registered for the convenience of law enforcement agencies. In addition, that section in the statute outlining the requirements for transfer of ownership of a house trailer does not disclose that length of occupancy affects the applicability of this procedure.

Another familiar rule of statutory interpretation states that "the purpose of tax legislation should be determined by a consideration of all the legislation bearing upon the subject, and not by a consideration of a portion only." 38 Ohio Jurisprudence, 727. Prior to amendment of the above Section 6292, General Code, the house trailer license rate, computed on the basis of weight, was considerably greater than the current annual tax of five dollars. This section before and after amendment does not exempt any house trailers which at any time travel on public roads.

Inasmuch as Section 6292-2, General Code, was enacted in conjunction with the legislation effecting these rate changes, no exemption from the tax should be extended to house trailers under this section, unless the statute clearly reveals such an intent.

The statute further fails to indicate specifically that a casual occupancy of a house trailer is not subject to the tax. In other sections of the General Code, the legislature has clearly revealed that casual transactions are not within the purview of certain statutes. For example, the sales tax and workmen's compensation laws state that casual sales and casual employment do not come within the purview of those statutes. The

legislature could have made similar specific provisions as to the statute in question if such had been its intent.

In view of the above, it is therefore my opinion that the tax levied upon house trailers under the provisions of Section 6292-2, General Code, applies to house trailers occupied for human habitation, including those being occupied for only a casual or short period of time during each year.

Respectfully,

C. WILLIAM O'NEILL  
Attorney General