

116TH CONGRESS  
1ST SESSION

# S. 1543

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

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IN THE SENATE OF THE UNITED STATES

MAY 20, 2019

Ms. ERNST (for herself and Mr. KING) introduced the following bill; which was read twice and referred to the Committee on Finance

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## 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”.

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

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

1           “Such term shall also include any trailer or  
2           camper which is designed to provide temporary  
3           living quarters for recreational, camping, or  
4           seasonal use and is designed to be towed by, or  
5           affixed to, a motor vehicle.”.

6           (b) EFFECTIVE DATE.—The amendment made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2017.

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