

[117H3552]

.....  
(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

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**

Mr. YAKYM introduced the following bill; which was referred to the Committee  
on \_\_\_\_\_

\_\_\_\_\_  
**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, 2022.