048. MANUFACTURED HOMES (MOBILE HOMES), PARK MODEL RECREATIONAL VEHICLES, AND MODULAR BUILDINGS (RULE 048).
Sections 49-117, 63-3613, 63-3069, Idaho Code

01. MANUFACTURED HOMES.

a. **New Manufactured Homes.** When a manufactured home is sold at retail for the first time, it is subject to sales tax on fifty-five percent (55%) of the purchase price. The purchase price of a new manufactured home shall include all component parts. Set up and transportation fees charged by the dealer shall be included in the purchase price. No trade-in allowance is permitted. (7-1-93)

b. **Used Manufactured Homes.** Only the sale of a new manufactured home is subject to sales tax. After the first sale at retail of a manufactured home, any subsequent retail sale of the unit shall be a sale of a used manufactured home. The sale of a used manufactured home is exempt from tax, whether or not the original retail sale was subject to sales taxes and without regard to whether the sale is made for use within or without Idaho or whether sold by a dealer. A dealer who sells both new and used manufactured homes must maintain adequate records to establish which sales are taxable and which are exempt for sales tax audit purposes. 

02. Park Model Recreational Vehicles.

a. **New Park Model Recreational Vehicles.** When a park model recreational vehicle is sold at retail it is subject to sales tax on one hundred percent (100%) of the sales price. The sales price of a new park model recreational vehicle shall include all component parts. Set up and transportation fees charged by the dealer shall be included in the sales price subject to sales tax. No trade in allowance is permitted. 

b. **Used Park Model Recreational Vehicles.** The sale of a used park model recreational vehicle is subject to sales tax on one hundred percent (100%) of the purchase price. Set up and transportation fees charged by a dealer shall be included in the purchase price subject to sales tax.

The sale of a used park model recreational vehicle that meets the following criteria is not subject to sales tax if it has become real property. See IDAPA 35.01.02.067, Real Property (Rule 067). To become real property the used park model recreational vehicle must:

i. Be permanently attached to a foundation, or

ii. Have an attached building addition, or

iii. Have been substantially modified and no longer meet the definition of a park model recreational vehicle in section 49-117, Idaho Code.

0203. Modular Buildings.

a. **New Modular Buildings.** When a new modular building is sold at retail, it is subject to sales tax on fifty-five percent (55%) of the purchase price. The sales price of a new
modular building shall include all component parts. No trade-in allowance is permitted. (_____)

b. Used Modular Buildings. The sale of a used modular building is not subject to sales tax, whether or not the original retail sale was subject to sales taxes and without regard to whether the sale is made for use within or without Idaho or whether sold by a dealer. A dealer who sells both new and used modular buildings must maintain adequate records to establish which sales are taxable and which are exempt for sales tax audit purposes. (_____)

03. Used Manufactured Home. Only the sale of a new manufactured home is subject to sales tax. After the first sale at retail of a manufactured home, any subsequent retail sale of the unit shall be a sale of a used manufactured home. The sale of a used manufactured home is exempt from tax, whether or not the original retail sale was subject to sales taxes and without regard to whether the sale is made for use within or without Idaho or whether sold by a dealer. A dealer who sells both new and used manufactured homes must maintain adequate records to establish which sales are taxable and which are exempt for sales tax audit purposes. (5-3-03) (_____)

04. Sale of Office Trailers. An office trailer does not qualify as a manufactured home, because it is not designed for use as a dwelling, nor does it qualify as a modular building, because it is not designed to be affixed to real property. When an office trailer is sold at retail, it is subject to sales tax on one hundred percent (100%) of the purchase price, including all furniture, fixtures, and appliances, whether the office trailer is new or used. (7-1-93) (_____)

05. Component Parts. Component parts include items incorporated by the manufacturer which remain unchanged at the time of the original retail sale, such as sinks, cabinetry, closet doors, central heating and cooling, garbage disposals, water heaters, and carpeting. Refrigerators, ranges, draperies, and wood burning stoves placed in the unit by the manufacturer are considered to be component parts. (7-1-93)

06. Noncomponent Parts. All fixtures, furniture, furnishings, appliances, and attachments not incorporated as a component part of a manufactured home, park model recreational vehicle, or new modular building or manufactured home shall be subject to tax separately and distinctly from the sales price of such modular building or manufactured home, park model recreational vehicle, or modular building. Such items shall be separately stated on the sales invoice and tax shall be assessed on the separately stated items on their full retail value. (7-1-93) (_____)

07. Repairs. Repairs to or renovations of used modular buildings or manufactured homes are repairs to real property, whether or not the unit is affixed to real property and whether or not the unit is held for resale. Materials used to repair or renovate a used modular building or manufactured home shall be subject to sales tax at the time of purchase or use tax at the time of use. (7-1-93) (_____)

a. Repairs to Tangible Personal Property. A repair to or a renovation of any park model recreational vehicles that have not become real property is a repair of tangible personal
A repair to or a renovation of any office trailer is a repair of tangible personal property.

Repairs normally require both material and labor. Persons engaged in the business of repairing, renovating or altering tangible personal property owned by others are required to collect sales tax upon the parts or materials required in the repair or renovation of the property.

b. Repairs to Real Property.

i. Repairs to or renovations of used modular buildings or manufactured homes are real property improvements, whether or not the unit is affixed to real property and whether or not the unit is held for resale. Materials used to repair or renovate a used modular building or manufactured home shall be subject to sales tax at the time of the sale or use tax at the time of use.

ii. A repair to or a renovation of any park model recreational vehicle that has become real property is a real property improvement. A contractor or property owner who purchases materials to be installed into real property must pay a sales or use tax on those materials. See IDAPA 35.01.02.012.