

119TH CONGRESS
1ST SESSION

S. 1314

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

IN THE SENATE OF THE UNITED STATES

APRIL 7, 2025

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

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 camper which
2 is designed to provide temporary living quarters for rec-
3 reational, camping, or seasonal use and is designed to be
4 towed by, or affixed to, a motor vehicle.”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to taxable years beginning after
7 December 31, 2024.

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