

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.

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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

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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 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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