

RCW 84.44.050 Personalty of automobile transportation companies—Vessels, boats and small craft. The personal property of automobile transportation companies owning, controlling, operating or managing any motor propelled vehicle used in the business of transporting persons and/or property for compensation over any public highway in this state between fixed termini or over a regular route, shall be listed and assessed in the various counties where such vehicles are operated, in proportion to the mileage of their operations in such counties: PROVIDED, That vehicles subject to chapter 82.44 RCW and trailer units exempt under *RCW 82.44.020(4) shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 RCW remains in effect. All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county of their actual situs: PROVIDED, That such interest shall be taxed but once. All boats and small craft not required to be registered must be assessed in the county of their actual situs. [1998 c 321 § 42 (Referendum Bill No. 49, approved November 3, 1998); 1993 c 123 § 3; 1961 c 15 § 84.44.050. Prior: 1925 ex.s. c 130 § 17; RRS § 11121; prior: 1897 c 71 § 10; 1893 c 124 § 10; 1891 c 140 § 10; 1890 p 533 § 9.]

***Reviser's note:** RCW 82.44.020 was repealed by 2000 1st sp.s. c 1 § 2.

Purpose—Severability—1998 c 321: See notes following RCW 82.14.045.

Contingent effective dates—1998 c 321 §§ 23-42: See note following RCW 35.58.410.

Effective date of 1993 c 102 and c 123—1993 sp.s. c 23: See note following RCW 46.16A.455.