

**RCW 82.12.799 Exemptions—Vessels exempt from registration.**

**(Expires January 1, 2029.)** (1) Except as otherwise provided in this section, the provisions of this chapter do not apply to the use of a vessel exempt from registration under RCW 88.02.570(12).

(2) The use of a vessel exempt from registration under RCW 88.02.570(12) for chartering with a captain or crew is subject to the tax imposed in RCW 82.12.020 based on the reasonable bare rental value of the vessel as provided in RCW 82.12.010(7)(c).

(3) This section expires January 1, 2029. [2021 c 150 s 6.]