

ESSB 6737 - H COMM AMD
By Committee on Finance

ADOPTED 03/19/2010

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
4 to read as follows:

5 An aircraft is exempt from taxation, if:

6 (1) The aircraft is owned by a nonprofit organization that is
7 exempt from federal income taxation under 26 U.S.C. Sec. 501(c)(3);

8 (2) The aircraft is used to provide emergency medical
9 transportation services; and

10 (3) The exemption inures to the benefit of the nonprofit
11 organization that owns the aircraft.

12 **Sec. 2.** RCW 82.48.100 and 1999 c 302 s 3 are each amended to read
13 as follows:

14 This chapter (~~shall~~) does not apply to:

15 (1) Aircraft owned by and used exclusively in the service of any
16 government or any political subdivision thereof, including the
17 government of the United States, any state, territory, or possession of
18 the United States, or the District of Columbia, which are not engaged
19 in carrying persons or property for commercial purposes;

20 (2) Aircraft registered under the laws of a foreign country;

21 (3) Aircraft which are owned by a nonresident and registered in
22 another state(~~PROVIDED, That~~). However, if any such aircraft
23 (~~shall~~) remains in and/or (~~be~~) is based in this state for a period
24 of ninety days or longer it (~~shall~~) is not (~~be~~) exempt under this
25 section;

26 (4) Aircraft engaged principally in commercial flying which
27 constitutes interstate or foreign commerce; and aircraft owned by the
28 manufacturer thereof while being operated for test or experimental

1 purposes, or for the purpose of training crews for purchasers of the
2 aircraft;

3 (5) Aircraft being held for sale, exchange, delivery, test, or
4 demonstration purposes solely as stock in trade of an aircraft dealer
5 licensed under Title 14 RCW;

6 (6) Aircraft owned by a nonresident of this state if the aircraft
7 is kept at an airport in this state and that airport is jointly owned
8 or operated by a municipal corporation or other governmental entity of
9 this state and a municipal corporation or other governmental entity of
10 another state, and the owner or operator of the aircraft provides the
11 department with proof that the owner or operator has paid all taxes,
12 license fees, and registration fees required by the state in which the
13 owner or operator resides; and

14 (7) Aircraft that are: (a) Owned by a nonprofit organization that
15 is exempt from federal income taxation under 26 U.S.C. Sec. 501(c)(3);
16 and (b) exclusively used to provide emergency medical transportation
17 services.

18 NEW SECTION. Sec. 3. This act applies to taxes levied for
19 collection in 2011 and thereafter.

20 NEW SECTION. Sec. 4. This act expires January 1, 2020."

21 Correct the title.

EFFECT: Clarifies that the exemptions in the bill apply to excise
taxes imposed or property taxes set for collection beginning in 2011
and thereafter.

Removes private for-profit aircraft from the exemptions.

Expires the exemptions on January 1, 2020.

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