

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6558

Chapter 43, Laws of 1994

53rd Legislature
1994 Regular Session

AIRCRAFT SALES--TAXATION

EFFECTIVE DATE: 6/9/94

Passed by the Senate February 11, 1994
YEAS 47 NAYS 0

JOEL PRITCHARD

President of the Senate

Passed by the House March 2, 1994
YEAS 96 NAYS 0

BRIAN EBERSOLE

**Speaker of the
House of Representatives**

Approved March 21, 1994

MIKE LOWRY

Governor of the State of Washington

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6558** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN

Secretary

FILED

March 21, 1994 - 11:45 a.m.

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6558

Passed Legislature - 1994 Regular Session

State of Washington

53rd Legislature

1994 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senator Gaspard; by request of Department of Revenue)

Read first time 02/08/94.

1 AN ACT Relating to the excise taxation of sales of aircraft for use
2 by the United States and foreign governments; and amending RCW
3 82.08.0262.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.08.0262 and 1980 c 37 s 29 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of
8 airplanes, locomotives, railroad cars, or watercraft for use in
9 conducting interstate or foreign commerce by transporting therein or
10 therewith property and persons for hire or for use in conducting
11 commercial deep sea fishing operations outside the territorial waters
12 of the state or airplanes sold to the United States government; also
13 sales of tangible personal property which becomes a component part of
14 such airplanes, locomotives, railroad cars, or watercraft, and of motor
15 vehicles or trailers whether owned by or leased with or without drivers
16 and used by the holder of a carrier permit issued by the Interstate
17 Commerce Commission authorizing transportation by motor vehicle across
18 the boundaries of this state, in the course of constructing, repairing,
19 cleaning, altering, or improving the same; also sales of or charges

1 made for labor and services rendered in respect to such constructing,
2 repairing, cleaning, altering, or improving.

Passed the Senate February 11, 1994.

Passed the House March 2, 1994.

Approved by the Governor March 21, 1994.

Filed in Office of Secretary of State March 21, 1994.