

1732

Sponsor(s): Representatives Cairnes, Radcliff, Alexander, Mielke, L. Thomas, Chandler, Smith, Zellinsky and Delvin

Brief Title: Exempting cigarettes to be consumed on vessels engaged in commercial fishery in waters of states not contiguous with Washington from retail sales and cigarette taxes.

**HB 1732 - DIGEST**

Declares that the taxes do not apply to the sale of cigarettes to an owner or operator of a fishing vessel or to an agent of such owner or operator if: (1) The fishing vessel is engaged in a fishery in the waters of a state noncontiguous to the state of Washington;

(2) the cigarettes are consumed by crew members of the fishing vessel and consumption occurs in the waters of the noncontiguous state;

(3) the fishing vessel has a current commercial fishing license from the noncontiguous state in which the fishing vessel engages in the fishery;

(4) tax has been or will be paid on the cigarettes in the noncontiguous state in which the vessel is engaged in the fishery; and

(5) delivery of the cigarettes is taken at the eligible fishing vessel if the fishing vessel is located in Washington state.