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**HOUSE BILL 1816**

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**State of Washington 66th Legislature 2019 Regular Session**

**By** Representatives Dent, Peterson, Dye, Orcutt, Klippert, Caldier, Sutherland, and McCaslin

AN ACT Relating to making permanent the tax preferences for aircraft owned by nonprofit organizations to provide emergency medical transportation services; amending RCW 82.48.100; amending 2010 1st sp.s. c 12 s 4 (uncodified); creating a new section; and providing an effective date.

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

**Sec.**  2010 1st sp.s. c 12 s 4 (uncodified) is amended to read as follows:

Section 2 of this act expires January 1, 2020.

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

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

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

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

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

(4) Aircraft engaged principally in commercial flying which constitutes interstate or foreign commerce; and aircraft owned by the manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

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

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

(7) Aircraft that are:

(a) Owned by a nonprofit organization that is exempt from federal income taxation under Title 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue code; and

(b) Exclusively used to provide emergency medical transportation services.

NEW SECTION. **Sec.**  Section 2 of this act takes effect July 1, 2021.

NEW SECTION. **Sec.**  The provisions of RCW 82.32.805 and 82.32.808 do not apply to this act.

**--- END ---**