

WAC 308-93-030 Vessels subject to excise tax, registration and titling exemptions. (1) **What vessels are subject to excise tax?** All vessels sixteen feet and over with mechanical power or sails are subject to excise tax unless specifically exempt under chapter 82.49 RCW and vessels owned by Indian tribes and tribal members as provided in WAC 308-93-700 through 308-93-770.

(2) **What vessels are subject to registration?** Most vessels are subject to registration under chapter 88.02 RCW, including the following:

- (a) Amphibious vessels (vehicles);
- (b) Docking hulls;
- (c) Houseboats;
- (d) Inflatable vessels with motors;
- (e) Sailboats (sixteen feet or longer);
- (f) Personal watercraft (Jet Ski, Sea-Doo, AquaTrax, Wave Runner, etc.);
- (g) Documented pleasure vessels.

(3) **What do I do with the vessel registration identification document?** The vessel registration must be:

- (a) Carried on board the vessel whenever on the waters;
- (b) Made available to any law enforcement officer on request.

(4) **What vessels are exempt from registration?** Vessels exempted from registration under RCW 88.02.030, include but are not limited to, the following:

- (a) Vessels under sixteen feet in overall length are:
 - (i) Powered by ten horsepower or less; and
 - (ii) Used on waters where there is no federal jurisdiction.
- (b) Sailboats under sixteen feet;
- (c) Ship's tender when properly identified as a tender to the parent vessel; and
 - (i) Is used only for direct transportation from ship to shore; and
 - (ii) Is less than ten horsepower.
- (d) Vessels powered by human power, such as canoes, kayaks, and rowboats.
- (e) Documented charter vessels, including, bare boat and time share charters.

(5) **What vessels are subject to titling?** All vessels subject to registration are issued a title, except the following:

- (a) Vessel documented by the United States Coast Guard;
- (b) Owner is unable to provide proof of ownership;
- (c) Out-of-state title is being held by a lien holder (bank, credit union, etc.).

[Statutory Authority: RCW 88.02.070 and 88.02.100. WSR 06-21-025, § 308-93-030, filed 10/9/06, effective 11/9/06; WSR 01-03-128, § 308-93-030, filed 1/23/01, effective 2/23/01; WSR 99-21-097, § 308-93-030, filed 10/20/99, effective 11/20/99; WSR 84-19-026 (Order TL-RG 8), § 308-93-030, filed 9/13/84. Statutory Authority: 1983 c 7 § 20 and 1983 2nd ex.s. c 3 § 46. WSR 83-23-076 (Order 736-DOL), § 308-93-030, filed 11/18/83.]