

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE SENATE BILL 6737

Chapter 12, Laws of 2010

61st Legislature
2010 1st Special Session

PROPERTY TAX EXEMPTION--EMERGENCY SERVICES AIRCRAFT

EFFECTIVE DATE: 07/13/10

Passed by the Senate March 22, 2010
YEAS 43 NAYS 1

BRAD OWEN

President of the Senate

Passed by the House March 19, 2010
YEAS 88 NAYS 4

FRANK CHOPP

Speaker of the House of Representatives

Approved March 31, 2010, 4:15 p.m.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE SENATE BILL 6737** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

Secretary

FILED

April 1, 2010

**Secretary of State
State of Washington**

ENGROSSED SUBSTITUTE SENATE BILL 6737

AS AMENDED BY THE HOUSE

Passed Legislature - 2010 1st Special Session

State of Washington 61st Legislature 2010 Regular Session

By Senate Ways & Means (originally sponsored by Senators Marr, Brown, and McCaslin)

READ FIRST TIME 02/09/10.

1 AN ACT Relating to providing an exemption from property tax for
2 aircraft used to provide air ambulance services; amending RCW
3 82.48.100; adding a new section to chapter 84.36 RCW; creating a new
4 section; and providing an expiration date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
7 to read as follows:

8 An aircraft is exempt from taxation, if:

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

11 (2) The aircraft is used to provide emergency medical
12 transportation services; and

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

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

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

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

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

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

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

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

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

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

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

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

Passed by the Senate March 22, 2010.

Passed by the House March 19, 2010.

Approved by the Governor March 31, 2010.

Filed in Office of Secretary of State April 1, 2010.