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**HOUSE BILL 1558**

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

**By** Representative MacEwen

AN ACT Relating to updating the watercraft excise tax exemption for nonprofit organizations and associations; and amending RCW 82.49.020.

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

**Sec.**  RCW 82.49.020 and 1984 c 250 s 1 are each amended to read as follows:

The following are exempt from the tax imposed under this chapter:

(1) Vessels exempt from the registration requirements of chapter 88.02 RCW;

(2) Vessels used exclusively for commercial fishing purposes;

(3) Vessels under sixteen feet in overall length;

(4) Vessels owned and operated by the United States, a state of the United States, or any municipality or political subdivision thereof;

(5) Vessels owned by a nonprofit organization or association engaged in character building ((~~of boys and girls under eighteen years of age~~)) and solely used for such purposes, as determined by the department for the purposes of RCW 84.36.030; and

(6) Vessels owned and held for sale by a dealer, but not rented on a regular commercial basis.

**--- END ---**