

RCW 82.48.100 Exempt aircraft. (Effective until July 1, 2031.)

This chapter 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 that are owned by a nonresident and registered in another state, if the aircraft remains in this state or is based in this state, or both, for a period less than ninety days;

(4) (a) Aircraft engaged principally in commercial flying that constitutes interstate or foreign commerce, except as provided in (b) of this subsection.

(b) The exemption provided by (a) of this subsection does not apply to aircraft engaged principally in commercial flying that constitutes interstate or foreign commerce when such aircraft will be in this state exclusively for the purpose of continual storage of not less than one full calendar year;

(5) 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;

(6) 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; and

(7) 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. [2020 c 304 § 5; (2020 c 304 § 4 expired July 1, 2021). Prior: (2013 2nd sp.s. c 13 § 1105 expired July 1, 2021); (2010 1st sp.s. c 12 § 2 expired January 1, 2020); 1999 c 302 § 3; 1965 ex.s. c 173 § 28; 1961 c 15 § 82.48.100; prior: 1955 c 150 § 12; 1949 c 49 § 10; Rem. Supp. 1949 § 11219-42.]

Effective date—Expiration date—2020 c 304 §§ 3 and 5: See notes following RCW 47.68.250.

Expiration date—2020 c 304 § 4: "Section 4 of this act expires July 1, 2021." [2020 c 304 § 8.]

Expiration date—2020 c 304; 2013 2nd sp.s. c 13 §§ 1102 and 1105: See note following RCW 47.68.250.

Intent—Findings—Tax preference review—2020 c 304 §§ 1-5; 2013 2nd sp.s. c 13 §§ 1101-1105: See note following RCW 47.68.250.

Effective date—2013 2nd sp.s. c 13: See note following RCW 82.08.215.

Application—2010 1st sp.s. c 12: "This act applies to taxes levied for collection in 2011 and thereafter." [2010 1st sp.s. c 12 § 3.]

Expiration date—2010 1st sp.s. c 12: "This act expires January 1, 2020." [2010 1st sp.s. c 12 § 4.]

Effective date—1965 ex.s. c 173: See note following RCW 82.04.050.

RCW 82.48.100 Exempt aircraft. (Effective July 1, 2031.) This chapter shall not apply to:

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;

Aircraft registered under the laws of a foreign country;

Aircraft which are owned by a nonresident and registered in another state: PROVIDED, That if any such aircraft shall remain in and/or be based in this state for a period of ninety days or longer it shall not be exempt under this section;

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;

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;

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. [1999 c 302 § 3; 1965 ex.s. c 173 § 28; 1961 c 15 § 82.48.100. Prior: 1955 c 150 § 12; 1949 c 49 § 10; Rem. Supp. 1949 § 11219-42.]

Effective date—1965 ex.s. c 173: See note following RCW 82.04.050.