
SUBSTITUTE SENATE BILL 5368

State of Washington

53rd Legislature

1993 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Owen, Sutherland, McDonald, Bauer, Nelson, Anderson and Erwin)

Read first time 03/02/93.

1 AN ACT Relating to a sales tax exemption for Washington boats sold
2 to residents of foreign countries; and adding a new section to chapter
3 82.08 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 The tax levied by RCW 82.08.020 does not apply to sales of vessels
8 to residents of foreign countries for use outside of this state, even
9 though delivery is made within this state, but only if (1) the vessel
10 will not be used within this state for more than forty-five days and
11 (2) an appropriate exemption certificate supported by identification as
12 provided by and filed with the department of revenue and signed by the
13 purchaser or the purchaser's agent establishes the fact that the
14 purchaser is a resident of a foreign country and that the vessel is for
15 use outside of this state. One copy of the exemption certificate is to
16 be filed with the department of revenue and a duplicate is to be
17 retained by the dealer.

1 As used in this section, "vessel" means every watercraft used or
2 capable of being used as a means of transportation on the water, other
3 than a seaplane.

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