
ENGROSSED SUBSTITUTE SENATE BILL 6737

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; and adding a new section to chapter 84.36 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 84.36 RCW
6 to read as follows:

7 (1) An aircraft is either exempt from taxation, if the aircraft is:

8 (a)(i) Owned by a nonprofit organization that is exempt from
9 federal income taxation under 26 U.S.C. Sec. 501(c)(3);

10 (ii) Used to provide emergency medical transportation services; and

11 (iii) The exemption inures to the benefit of the nonprofit
12 organization that owns the aircraft; or

13 (b) A private aircraft exclusively used for medivac flights from
14 islands in Washington state.

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

32 (b) Private aircraft exclusively used for medivac flights from
33 islands in Washington state.

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