

1 ~~(5) "Large multi-engine fixed wing" means any piston-driven multi-~~
2 ~~engine fixed wing aircraft with a maximum gross weight as listed by the~~
3 ~~manufacturer of seventy-five hundred pounds or more).~~

4 **Sec. 2.** RCW 82.48.020 and 2000 c 229 s 4 are each amended to read
5 as follows:

6 (1) An annual excise tax is hereby imposed for the privilege of
7 using any aircraft in the state. A current certificate of air
8 worthiness with a current inspection date from the appropriate federal
9 agency and/or the purchase of aviation fuel (~~(shall)~~) constitutes the
10 necessary evidence of aircraft use or intended use. (~~The tax shall~~)
11 The amount of the tax is one percent of the taxable value of the
12 aircraft, as determined under section 3 of this act less seventy-five
13 thousand dollars.

14 (2) The tax imposed under this section must be collected annually
15 or under a staggered collection schedule as required by the
16 (secretary) department by rule. (No additional tax shall be imposed
17 under this chapter upon any aircraft upon the transfer of ownership
18 thereof, if the tax imposed by this chapter with respect to such
19 aircraft has already been paid for the year in which transfer of
20 ownership occurs. A violation of this subsection is a misdemeanor
21 punishable as provided under chapter 9A.20 RCW.

22 ~~(2))~~ (3) Persons who are required to register aircraft under
23 chapter 47.68 RCW and who register aircraft in another state or foreign
24 country and avoid the (Washington) aircraft excise tax imposed under
25 this section are liable for (such) the unpaid excise tax. A
26 violation of this subsection is a gross misdemeanor.

27 (4) The department of revenue may, under chapter 82.32 RCW, assess
28 and collect the unpaid excise tax imposed under (chapter 82.32 RCW)
29 this section, including the penalties and interest provided in chapter
30 82.32 RCW.

31 ~~((3))~~ (5) Except as provided under subsection((s (1) and (2)))
32 (3) of this section, a violation of this chapter is a misdemeanor
33 punishable as provided in chapter 9A.20 RCW.

34 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.48 RCW
35 to read as follows:

36 (1)(a) Except as otherwise provided in this section, taxable value

1 is based on the most recent purchase price of the aircraft, depreciated
2 according to the year of the most recent purchase of the aircraft. For
3 purposes of this subsection, "purchase price" means the consideration,
4 whether money, credit, rights, or other property expressed in terms of
5 money paid or given or contracted to be paid or given by the purchaser
6 to the seller for the aircraft.

7 (b) For aircraft for which the most recent purchase price was not
8 indicative of the fair market value of the aircraft at the time of
9 purchase, the department may appraise the aircraft. If the department
10 appraises the aircraft, the taxable value is based on the department's
11 appraisal of fair market value of the aircraft at the time of the most
12 recent purchase, depreciated according to the year of the most recent
13 purchase of the aircraft.

14 (c) For aircraft acquired other than by purchase, including
15 aircraft manufactured, constructed, or assembled by the owner, the
16 department must appraise the aircraft before registration. In such
17 cases, the taxable value is the fair market value at the time of the
18 department's appraisal. For subsequent years, taxable value is based
19 on the department's appraisal of fair market value of the aircraft,
20 depreciated according to the year that the owner acquired the aircraft
21 or, in the case of aircraft manufactured, constructed, or assembled by
22 the owner, the year that the aircraft became operational.

23 (2)(a) An appraisal conducted by the department:

24 (i) Need not include a physical inspection of the aircraft; and

25 (ii) May be based on any guidebook, report, or compendium of
26 recognized standing in the aviation industry and information provided
27 to the department by the owner of the aircraft.

28 (b) Any aircraft owner disputing the department's appraised value
29 under this section may petition for a conference with the department as
30 provided under RCW 82.32.160 or for reduction of the tax due as
31 provided under RCW 82.32.170.

32 (3)(a) The department must prepare a depreciation schedule for use
33 in the determination of the taxable value for the purposes of this
34 chapter. The schedule must be based upon information available to the
35 department pertaining to the current fair market value of aircraft.

36 (b) The department must recommend a depreciation schedule to the
37 fiscal committees of the senate and house of representatives by
38 December 31, 2011, for enactment in law during the 2012 legislative

1 session for use in the determination of taxable value for taxes due
2 under this chapter during calendar year 2013 and subsequent calendar
3 years.

4 (4) The department may adopt any rules necessary to implement this
5 section, including any rules necessary to provide a reasonable method
6 or methods to determine the fair market value of an aircraft.

7 (5) For purposes of this section, "department" means the department
8 of revenue.

9 **Sec. 4.** RCW 82.48.030 and 1983 2nd ex.s. c 3 s 22 are each amended
10 to read as follows:

11 (1) ~~((The amount of the tax imposed by this chapter for each
12 calendar year shall be as follows:~~

13

Type of aircraft	Registration fee
Single engine fixed wing	\$ 50
Small multi-engine fixed wing	65
Large multi-engine fixed wing	80
Turboprop multi-engine fixed wing	100
Turbojet multi-engine fixed wing	125
Helicopter	75
Sailplane	20
Lighter than air	20
Home built	20

24 ~~(2))~~ The amount of tax imposed under ~~((subsection (1) of this
25 section))~~ RCW 82.48.020 for each calendar year ~~((shall))~~ must be
26 divided into twelve parts corresponding to the months of the calendar
27 year, and the excise tax upon an aircraft registered for the first time
28 in this state after the last day of any month ~~((shall))~~ is only ~~((be))~~
29 levied for the remaining months of the calendar year including the
30 month in which the aircraft is being registered ~~((: PROVIDED, That))~~.
31 However, the minimum amount payable ~~((shall be))~~ is three dollars.

32 (2) For the purposes of this chapter, an aircraft ~~((shall be))~~ is
33 deemed registered for the first time in this state when such aircraft

1 was not (~~previously~~) required to be registered by this state for the
2 year immediately preceding the year in which application for
3 registration is made and was not so registered.

4 **Sec. 5.** RCW 82.48.070 and 1987 c 220 s 7 are each amended to read
5 as follows:

6 The (~~secretary shall~~) department must give a receipt to each
7 person paying (~~the~~) excise tax under this chapter.

8 **Sec. 6.** RCW 82.48.080 and 1995 c 170 s 2 are each amended to read
9 as follows:

10 The (~~secretary shall~~) department must regularly pay to the state
11 treasurer the excise taxes collected under this chapter(~~, which shall~~
12 ~~be credited by the state treasurer as follows: Ninety percent to the~~
13 ~~general fund and ten percent to the aeronautics account in the~~
14 ~~transportation fund for administrative expenses~~) for deposit into the
15 general fund.

16 **Sec. 7.** RCW 82.48.110 and 1967 ex.s. c 9 s 6 are each amended to
17 read as follows:

18 (~~The first tax to be collected under this chapter shall be for the~~
19 ~~calendar year 1968.~~) (1) No aircraft with respect to which the excise
20 tax imposed by this chapter is payable (~~shall~~) may be listed and
21 assessed for ad valorem taxation so long as this chapter remains in
22 effect(~~, and any such assessment heretofore made except under~~
23 ~~authority of section 13, chapter 49, Laws of 1949 and section~~
24 ~~82.48.110, chapter 15, Laws of 1961 is hereby directed to be canceled:~~
25 ~~PROVIDED, That~~)).

26 (2) Any aircraft, whether or not subject to the provisions of this
27 chapter, with respect to which the excise tax imposed by this chapter
28 will not be paid or has not been paid for any year (~~shall~~) must be
29 listed and assessed for ad valorem taxation in that year, and the ad
30 valorem tax liability resulting from such listing and assessment
31 (~~shall~~) must be collected in the same manner as though this chapter
32 had not been passed(~~PROVIDED FURTHER, That this chapter shall not~~
33 ~~be construed to affect any ad valorem tax based upon assessed~~
34 ~~valuations made in 1948 and/or any preceding year for taxes payable in~~

1 1949 or any preceding year, which ad valorem tax liability tax for any
2 such years shall remain payable and collectible in the same manner as
3 though this chapter had not been passed)).

4 **Sec. 8.** RCW 47.68.230 and 2005 c 341 s 1 are each amended to read
5 as follows:

6 (1) It (~~shall be~~) is unlawful for any person to operate or cause
7 or authorize to be operated any civil aircraft within this state unless
8 such aircraft has an appropriate effective certificate, permit, or
9 license issued by the United States, if such certificate, permit, or
10 license is required by the United States, and a current registration
11 certificate issued by the (~~secretary of transportation~~) department of
12 licensing, if registration of the aircraft with the department of
13 (~~transportation~~) licensing is required by this chapter. It (~~shall~~
14 ~~be~~) is unlawful for any person to engage in aeronautics as an airman
15 or airwoman in the state unless the person has an appropriate effective
16 airman or airwoman certificate, permit, rating, or license issued by
17 the United States authorizing him or her to engage in the particular
18 class of aeronautics in which he or she is engaged, if such
19 certificate, permit, rating, or license is required by the United
20 States.

21 (2) Where a certificate, permit, rating, or license is required for
22 an airman or airwoman by the United States, it (~~shall~~) must be kept
23 in his or her personal possession when he or she is operating within
24 the state. Where a certificate, permit, or license is required by the
25 United States or by this chapter for an aircraft, it (~~shall~~) must be
26 carried in the aircraft at all times while the aircraft is operating in
27 the state and (~~shall~~) must be conspicuously posted in the aircraft
28 where it may be readily seen by passengers or inspectors. Such
29 certificates (~~shall~~) must be presented for inspection upon the demand
30 of any peace officer, or any other officer of the state or of a
31 municipality or member, official, or employee of the department of
32 transportation authorized pursuant to this chapter to enforce the
33 aeronautics laws, or any official, manager, or person in charge of any
34 airport, or upon the reasonable request of any person.

35 **Sec. 9.** RCW 82.48.090 and 1992 c 154 s 2 are each amended to read
36 as follows:

1 In case a claim is made by any person that the person has paid an
2 erroneously excessive amount of excise tax under this chapter, the
3 person may apply to the department of (~~transportation~~) licensing for
4 a refund of the claimed excessive amount together with interest at the
5 rate specified in RCW 82.32.060. The department of (~~transportation~~
6 ~~shall~~) licensing must review such application, and if it determines
7 that an excess amount of tax has actually been paid by the taxpayer,
8 such excess amount and interest at the rate specified in RCW 82.32.060
9 (~~shall~~) must be refunded to the taxpayer by means of a voucher
10 approved by the department of (~~transportation~~) licensing and by the
11 issuance of a state warrant drawn upon and payable from such funds as
12 the legislature may provide for that purpose. No refund (~~shall~~) may
13 be allowed, however, unless application for the refund is filed with
14 the department of (~~transportation~~) licensing within ninety days after
15 the claimed excessive excise tax was paid and the amount of the
16 overpayment exceeds five dollars.

17 NEW SECTION. **Sec. 10.** This act takes effect January 1, 2012.

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