

**Chapter 82.49 RCW  
WATERCRAFT EXCISE TAX**

**Sections**

- 82.49.010 Excise tax imposed—Failure to register—Out-of-state registration to avoid tax, liability—Penalties.
- 82.49.020 Exemptions.
- 82.49.030 Payment of tax—Deposit in general fund and derelict vessel removal account.
- 82.49.040 Depreciation schedule for use in determining fair market value.
- 82.49.050 Appraisal of vessel by department of revenue.
- 82.49.060 Disputes as to appraised value or status as taxable—Petition for conference or reduction of tax—Appeal to board of tax appeals—Independent appraisal.
- 82.49.065 Refunds—When, to whom—Amounts.
- 82.49.080 Vessels not registered as required under chapter 88.02 RCW—Penalty.
- 82.49.900 Construction—Severability—Effective dates—1983 c 7.

*Boat trailer fee: RCW 46.17.305.*

*Exemption of ships and vessels from ad valorem taxes: RCW 84.36.079, 84.36.080, and 84.36.090.*