

**RCW 84.36.133 Aircraft owned and operated by a commuter air carrier.** (1) An aircraft owned and operated by a commuter air carrier in respect to which the tax imposed under RCW 82.48.030 has been paid for a calendar year is exempt from property taxation for that calendar year.

(2) For the purposes of this section, "aircraft" and "commuter air carrier" have the same meanings as provided in RCW 82.48.010. [2013 c 56 § 4.]

**Effective date—2013 c 56:** "This act takes effect January 1, 2014." [2013 c 56 § 5.]