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HOUSE BILL 1558

State of Washington

66th Legislature

2019 Regular Session

By Representative MacEwen

- 1 AN ACT Relating to updating the watercraft excise tax exemption
- 2 for nonprofit organizations and associations; and amending RCW
- 3 82.49.020.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 82.49.020 and 1984 c 250 s 1 are each amended to 6 read as follows:
- 7 The following are exempt from the tax imposed under this chapter:
- 8 (1) Vessels exempt from the registration requirements of chapter 9 88.02 RCW;
 - (2) Vessels used exclusively for commercial fishing purposes;
- 11 (3) Vessels under sixteen feet in overall length;
- 12 (4) Vessels owned and operated by the United States, a state of
- 13 the United States, or any municipality or political subdivision
- 14 thereof;

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- 15 (5) Vessels owned by a nonprofit organization or association
- 16 engaged in character building ((of boys and girls under eighteen
- 17 years of age)) and solely used for such purposes, as determined by
- 18 the department for the purposes of RCW 84.36.030; and

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- 1 (6) Vessels owned and held for sale by a dealer, but not rented 2 on a regular commercial basis.
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