
SUBSTITUTE SENATE BILL 6558

State of Washington

53rd Legislature

1994 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senator Gaspard; by request of Department of Revenue)

Read first time 02/08/94.

1 AN ACT Relating to the excise taxation of sales of aircraft for use
2 by the United States and foreign governments; and amending RCW
3 82.08.0262.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 82.08.0262 and 1980 c 37 s 29 are each amended to read
6 as follows:

7 The tax levied by RCW 82.08.020 shall not apply to sales of
8 airplanes, locomotives, railroad cars, or watercraft for use in
9 conducting interstate or foreign commerce by transporting therein or
10 therewith property and persons for hire or for use in conducting
11 commercial deep sea fishing operations outside the territorial waters
12 of the state or airplanes sold to the United States government; also
13 sales of tangible personal property which becomes a component part of
14 such airplanes, locomotives, railroad cars, or watercraft, and of motor
15 vehicles or trailers whether owned by or leased with or without drivers
16 and used by the holder of a carrier permit issued by the Interstate
17 Commerce Commission authorizing transportation by motor vehicle across
18 the boundaries of this state, in the course of constructing, repairing,
19 cleaning, altering, or improving the same; also sales of or charges

1 made for labor and services rendered in respect to such constructing,
2 repairing, cleaning, altering, or improving.

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