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SENATE BILL 6558

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State of Washington

53rd Legislature

1994 Regular Session

By Senator Gaspard; by request of Department of Revenue

Read first time 01/27/94. Referred to Committee on Ways & Means.

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 for use by the United States or foreign  
13 governments; also sales of tangible personal property which becomes a  
14 component part of such airplanes, locomotives, railroad cars, or  
15 watercraft, and of motor vehicles or trailers whether owned by or  
16 leased with or without drivers and used by the holder of a carrier  
17 permit issued by the Interstate Commerce Commission authorizing  
18 transportation by motor vehicle across the boundaries of this state, in  
19 the course of constructing, repairing, cleaning, altering, or improving

1 the same; also sales of or charges made for labor and services rendered  
2 in respect to such constructing, repairing, cleaning, altering, or  
3 improving.

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