
SENATE BILL 6165

State of Washington

54th Legislature

1996 Regular Session

By Senators Fraser and Swecker

Read first time 01/08/96. Referred to Committee on Ways & Means.

1 AN ACT Relating to the exemption from sales and use taxation of the
2 materials used by small companies in the design and development of
3 aircraft parts, auxiliary equipment, and aircraft modification; adding
4 a new section to chapter 82.08 RCW; and adding a new section to chapter
5 82.12 RCW.

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

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
8 to read as follows:

9 The tax levied by RCW 82.08.020 shall not apply to sales of
10 materials used in designing and developing aircraft parts, auxiliary
11 equipment, and aircraft modification whether from enterprise funds or
12 on a contract or fee basis for a taxpayer with gross sales of less than
13 twenty million dollars per year. This exemption may not exceed one
14 hundred thousand dollars for a taxpayer in a year.

15 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.12 RCW
16 to read as follows:

17 The provisions of this chapter shall not apply with respect to the
18 use of materials used in designing and developing aircraft parts,

1 auxiliary equipment, and aircraft modification whether from enterprise
2 funds or on a contract or fee basis for a taxpayer with gross sales of
3 less than twenty million dollars per year. This exemption may not
4 exceed one hundred thousand dollars for a taxpayer in a year.

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