
SUBSTITUTE SENATE BILL 6737

State of Washington

61st Legislature

2010 Regular Session

By Senate Ways & Means (originally sponsored by Senators Marr, Brown, and McCaslin)

READ FIRST TIME 02/09/10.

1 AN ACT Relating to providing an exemption from property tax for
2 aircraft used to provide air ambulance services for nonprofits;
3 amending RCW 82.48.100; and adding a new section to chapter 84.36 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) An aircraft is exempt from taxation, if the aircraft is:

8 (a) Owned by a nonprofit organization that is exempt from federal
9 income taxation under 26 U.S.C. Sec. 501(c)(3); and

10 (b) Used to provide emergency medical transportation services.

11 (2) The exemption under this section only applies if the exemption
12 inures to the benefit of the nonprofit organization that owns the
13 aircraft.

14 **Sec. 2.** RCW 82.48.100 and 1999 c 302 s 3 are each amended to read
15 as follows:

16 This chapter (~~shall~~) does not apply to:

17 (1) Aircraft owned by and used exclusively in the service of any
18 government or any political subdivision thereof, including the

1 government of the United States, any state, territory, or possession of
2 the United States, or the District of Columbia, which are not engaged
3 in carrying persons or property for commercial purposes;

4 (2) Aircraft registered under the laws of a foreign country;

5 (3) Aircraft which are owned by a nonresident and registered in
6 another state(~~(:—PROVIDED, That))~~). However, if any such aircraft

7 ((shall)) remains in and/or ((be)) is based in this state for a period
8 of ninety days or longer it ((shall)) is not ((be)) exempt under this
9 section;

10 (4) Aircraft engaged principally in commercial flying which
11 constitutes interstate or foreign commerce; and aircraft owned by the
12 manufacturer thereof while being operated for test or experimental
13 purposes, or for the purpose of training crews for purchasers of the
14 aircraft;

15 (5) Aircraft being held for sale, exchange, delivery, test, or
16 demonstration purposes solely as stock in trade of an aircraft dealer
17 licensed under Title 14 RCW;

18 (6) Aircraft owned by a nonresident of this state if the aircraft
19 is kept at an airport in this state and that airport is jointly owned
20 or operated by a municipal corporation or other governmental entity of
21 this state and a municipal corporation or other governmental entity of
22 another state, and the owner or operator of the aircraft provides the
23 department with proof that the owner or operator has paid all taxes,
24 license fees, and registration fees required by the state in which the
25 owner or operator resides; and

26 (7) Aircraft that are: (a) Owned by a nonprofit organization that
27 is exempt from federal income taxation under 26 U.S.C. Sec. 501(c)(3);
28 and (b) exclusively used to provide emergency medical transportation
29 services.

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