

---

**SENATE BILL 5137**

---

**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Senators Honeyford and Wagoner

Prefiled 01/11/19. Read first time 01/14/19. Referred to Committee on Transportation.

1 AN ACT Relating to modifying the aircraft excise tax; amending  
2 RCW 82.48.030; and reenacting and amending RCW 82.48.010.

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

4 **Sec. 1.** RCW 82.48.010 and 2013 c 56 s 2 are each reenacted and  
5 amended to read as follows:

6 The definitions in this section apply throughout this chapter  
7 unless the context clearly requires otherwise.

8 (1) "Aircraft" means any weight-carrying device or structure for  
9 navigation of the air which is designed to be supported by the air.

10 (2) "Commercial" means an aircraft, manned or unmanned, that is  
11 used for compensation or for hire.

12 (3) "Commuter air carrier" means an air carrier holding authority  
13 under Title 14, Part 298 of the code of federal regulations that  
14 carries passengers on at least five round trips per week on at least  
15 one route between two or more points according to its published  
16 flight schedules that specify the times, days of the week, and places  
17 between which those flights are performed.

18 ~~((3))~~ (4) "Electric equivalent" means an aircraft fully powered  
19 and propelled electrically or hybrid-powered, which includes a  
20 combination of combustion and electric propulsion.

1       (5) "Large multi-engine fixed wing" means any piston-driven  
2 multi-engine fixed wing aircraft with a maximum gross weight as  
3 listed by the manufacturer of seventy-five hundred pounds or more.

4       ~~((4))~~ (6) "Large unmanned aircraft" means a large unmanned  
5 aircraft or drone, weighing fifty-five pounds or more on takeoff.

6       (7) "Person" includes a firm, partnership, limited liability  
7 company, or corporation.

8       ~~((5))~~ (8) "Secretary" means the secretary of transportation.

9       ~~((6))~~ (9) "Small multi-engine fixed wing" means any piston-  
10 driven multi-engine fixed wing aircraft with a maximum gross weight  
11 as listed by the manufacturer of less than seventy-five hundred  
12 pounds.

13       (10) "Small unmanned aircraft" means a small unmanned aircraft or  
14 drone, weighing less than fifty-five pounds on takeoff.

15       **Sec. 2.** RCW 82.48.030 and 2013 c 56 s 3 are each amended to read  
16 as follows:

17       (1) (a) (i) Except as otherwise provided in (b) of this subsection,  
18 the amount of the tax imposed by this chapter for each calendar year  
19 is as follows:

Type of aircraft	Registration fee
<del>(Single engine fixed wing</del>	\$ 50
<del>Small multi-engine fixed wing</del>	65
<del>Large multi-engine fixed wing</del>	80
<del>Turboprop multi-engine fixed wing</del>	100
<del>Turbojet multi-engine fixed wing</del>	125
<del>Helicopter</del>	75
<del>Sailplane</del>	20
<del>Lighter than air</del>	20
<del>Home built</del>	20))
<u>Single engine fixed wing, piston</u>	
<u>200 horsepower and less</u>	<u>\$55</u>
<u>Electric equivalent - single engine</u>	
<u>fixed wing 149 kw (200</u>	
<u>horsepower) or less</u>	<u>45</u>
<u>Single engine fixed wing, piston</u>	
<u>greater than 200 horsepower</u>	<u>65</u>

1	<u>Electric equivalent-single engine</u>	
2	<u>fixed wing greater than 149 kw</u>	
3	<u>(200 horsepower)</u>	<u>50</u>
4	<u>Single engine fixed wing</u>	
5	<u>turboprop</u>	<u>70</u>
6	<u>Multi-engine fixed wing, piston</u>	
7	<u>less than 12,500 lbs.</u>	<u>85</u>
8	<u>Multi-engine fixed wing,</u>	
9	<u>turboprop less than 12,500 lbs.</u>	<u>100</u>
10	<u>Multi-engine fixed wing, piston</u>	
11	<u>over 12,500 lbs.</u>	<u>110</u>
12	<u>Multi-engine fixed wing,</u>	
13	<u>turboprop over 12,500 lbs.</u>	<u>120</u>
14	<u>Turbojet, single-engine fixed wing</u>	<u>135</u>
15	<u>Turbojet, multi-engine fixed wing</u>	<u>150</u>
16	<u>Helicopter, piston engine</u>	<u>65</u>
17	<u>Helicopter, single engine, turbine</u>	<u>100</u>
18	<u>Helicopter, multi-engine, turbine</u>	<u>120</u>
19	<u>Lighter than air, sailplane,</u>	
20	<u>experimental amateur built,</u>	
21	<u>gyrocopter</u>	<u>25</u>
22	<u>Small unmanned aircraft,</u>	
23	<u>commercial less than 55 lbs.</u>	<u>15</u>
24	<u>Large unmanned aircraft,</u>	
25	<u>commercial greater or equal to 55</u>	
26	<u>lbs.</u>	<u>30</u>

27 (ii) Tax on electric aircraft under this subsection (1)(a) may  
28 only be imposed until January 1, 2039.

29 (b) The amount of tax imposed by this chapter for each calendar  
30 year with respect to aircraft owned and operated by a commuter air  
31 carrier that is not an airplane company as defined in RCW 84.12.200  
32 is as follows:

33	Gross maximum take-off	Registration fee
34	weight of the aircraft	
35	Less than 4,001 lbs.	\$500
36	4,001-6,000 lbs.	\$1,000

1	6,001-8,000 lbs.	\$2,000
2	8,001-9,000 lbs.	\$3,000
3	9,001-12,500 lbs.	\$4,000

4 (2) (a) The amount of tax imposed under subsection (1) of this  
5 section for each calendar year must be divided into twelve parts  
6 corresponding to the months of the calendar year and the excise tax  
7 upon an aircraft registered for the first time in this state after  
8 the last day of any month may only be levied for the remaining months  
9 of the calendar year including the month in which the aircraft is  
10 being registered. However, the minimum amount payable is three  
11 dollars.

12 (b) An aircraft is deemed registered for the first time in this  
13 state when such aircraft was not previously registered by this state  
14 for the year immediately preceding the year in which application for  
15 registration is made.

--- END ---