RCW 47.68.250 Registration of aircraft. ***(Effective until January 1, 2027.)*** (1) Every aircraft, inclusive of commercial unpiloted aircraft systems, must be registered with the department for each calendar year in which the aircraft is operated or is based within this state. A fee of fifteen dollars is charged for each such registration and each annual renewal thereof.

(2) The department must review the fee schedule based on the number of unpiloted aircraft systems registered under any single entity. Consideration should be given to the cost to administer the program and the number of commercial aircraft registered in the state. The department shall collaborate with the department of commerce, the department of revenue, and industry representatives in determining any recommendations to revise the initial fee. The report is due to the transportation committees of the legislature by December 1, 2022.

(3) Possession of the appropriate effective federal certificate, permit, rating, or license relating to ownership and airworthiness of the aircraft, and payment of the excise tax imposed by Title 82 RCW for the privilege of using the aircraft within this state during the year for which the registration is sought, and payment of the registration fee required by this section are the only requisites for registration of an aircraft under this section.

(4) The registration fee imposed by this section is payable to and collected by the secretary. The fee for any calendar year must be paid during the month of January, and collected by the secretary at the time of the collection by him or her of the excise tax. If the secretary is satisfied that the requirements for registration of the aircraft have been met, he or she must issue to the owner of the aircraft a certificate of registration therefor. The secretary must pay to the state treasurer the registration fees collected under this section, which registration fees must be credited to the aeronautics account.

(5) It is not necessary for the registrant to provide the secretary with originals or copies of federal certificates, permits, ratings, or licenses. The secretary must issue certificates of registration, or such other evidences of registration or payment of fees as he or she may deem proper; and in connection therewith may prescribe requirements for the possession and exhibition of such certificates or other evidences.

(6) The provisions of this section do not apply to:

(a) An aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession of the United States, or the District of Columbia, which is not engaged in carrying persons or property for commercial purposes;

(b) An aircraft registered under the laws of a foreign country;

(c) An aircraft that is owned by a nonresident if:

(i) The aircraft remains in this state or is based in this state, or both, for a period less than ninety days; or

(ii) The aircraft is a large private airplane as defined in RCW 82.08.215 and remains in this state for a period of ninety days or longer, but only when:

(A) The airplane is in this state exclusively for the purpose of repairs, alterations, or reconstruction, including any flight testing related to the repairs, alterations, or reconstruction, or for the purpose of continual storage of not less than one full calendar year;

(B) An employee of the facility providing these services is on board the airplane during any flight testing; and

(C) Within ninety days of the date the airplane first arrived in this state during the calendar year, the nonresident files a written statement with the department indicating that the airplane is exempt from registration under this subsection (6)(c)(ii). The written statement must be filed in a form and manner prescribed by the department and must include such information as the department requires. The department may require additional periodic verification that the airplane remains exempt from registration under this subsection (6)(c)(ii) and that written statements conform with the provisions of chapter 5.50 RCW;

(d) A piloted aircraft engaged principally in commercial flying constituting an act of interstate or foreign commerce;

(e) An aircraft owned by the commercial manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

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

(g) An aircraft based within the state that is in an unairworthy condition, is not operated within the registration period, and has obtained a written exemption issued by the secretary; and

(h) Unpiloted aircraft systems used exclusively for hobby or recreation.

(7) The secretary must be notified within thirty days of any change in ownership of a registered aircraft. The notification must contain the N, NC, NR, NL, or NX number of the aircraft, the full name and address of the former owner, and the full name and address of the new owner. For failure to so notify the secretary, the registration of that aircraft may be canceled by the secretary, subject to reinstatement upon application and payment of a reinstatement fee of ten dollars by the new owner.

(8) A municipality or port district that owns, operates, or leases an airport, as defined in RCW 47.68.020, with the intent to operate, must require from an aircraft owner proof of aircraft registration as a condition of leasing or selling tiedown or hangar space for an aircraft. It is the responsibility of the lessee or purchaser to register the aircraft. Proof of registration must be provided according to the following schedule:

(a) For the purchase of tiedown or hangar space, the municipality or port district must allow the purchaser thirty days from the date of the application for purchase to produce proof of aircraft registration.

(b) For the lease of tiedown or hangar space that extends thirty days or more, the municipality or port district must allow the lessee thirty days to produce proof of aircraft registration from the date of the application for lease of tiedown or hangar space.

(c) For the lease of tiedown or hangar space that extends less than thirty days, the municipality or port district must allow the lessee to produce proof of aircraft registration at any point prior to the final day of the lease.

(9) The airport must work with the aviation division to assist in its efforts to register aircraft by providing information about based aircraft on an annual basis as requested by the division.

(10) The department may adopt rules to implement this section. [2021 c 131 s 2; 2020 c 304 s 3; (2019 c 232 s 23 expired July 1, 2021); 2017 3rd sp.s. c 25 s 46; (2017 3rd sp.s. c 25 s 44 expired July 1, 2021); 2016 c 20 s 4; (2016 c 20 s 3 expired July 1, 2021);

(2013 2nd sp.s. c 13 s 1102 expired July 1, 2021); 2003 c 375 s 4; 1999 c 302 s 2; 1998 c 188 s 1; 1995 c 170 s 3; 1993 c 208 s 7; 1987 c 220 s 3; 1979 c 158 s 206; 1967 ex.s. c 9 s 8; 1955 c 150 s 11; 1949 c 49 s 12; 1947 c 165 s 25; Rem. Supp. 1949 s 10964-105. Formerly RCW 14.04.250.]

Expiration—2021 c 131 s 2: "Section 2 of this act expires July 1, 2031." [2021 c 131 s 5.]

Effective date—2021 c 131: See note following RCW 47.68.420.

Effective date—2020 c 304 ss 3 and 5: "Sections 3 and 5 of this act take effect July 1, 2021." [2020 c 304 s 6.]

Expiration date—2020 c 304 ss 3 and 5: "Sections 3 and 5 of this act expire July 1, 2031." [2020 c 304 s 7.]

Intent—Findings—Tax preference review—2020 c 304 ss 1-5; 2013 2nd sp.s. c 13 ss 1101-1105: "(1) The legislature intends to promote the economic development of our state's aerospace cluster and increase the tax revenues collected by the state through promoting a competitive marketplace for storing and modifying unfurnished, noncommercial aircraft. The legislature finds that Washington is currently losing these types of jobs to other states, resulting in the loss of high-wage jobs and new tax revenue. Further, the legislature finds that the current tax statutes are an impediment to encouraging the development of aerospace clusters in our state. Therefore, the legislature intends to modify our state's tax policy to encourage aerospace cluster development within the state and increase tax revenues.

(2) The joint legislative audit and review committee, as part of its tax preference review process, must estimate the net impact on state tax revenues by comparing the decrease in state revenues resulting from the changes made in sections 1 through 5, chapter 304, Laws of 2020 and sections 1101 through 1105, chapter 13, Laws of 2013 2nd sp. sess. to the additional tax revenues generated from the direct, indirect, and induced economic impacts from those changes. The committee must conduct its tax preference review of sections 1 through 5, chapter 304, Laws of 2020 and sections 1101 through 1105, chapter 13, Laws of 2013 2nd sp. sess. during calendar years 2016 and 2026 and report its findings and recommendations to the legislature by January 1, 2017, and January 1, 2027." [2020 c 304 s 9; 2013 2nd sp.s. c 13 s 1101.]

Expiration date—2020 c 304; 2013 2nd sp.s. c 13 ss 1102 and 1105: "Sections 1102 and 1105, chapter 13, Laws of 2013 2nd sp. sess. expire July 1, 2021." [2020 c 304 s 10; 2013 2nd sp.s. c 13 s 1906.]

Expiration date—2019 c 232 s 23: "Section 23 of this act expires July 1, 2021." [2019 c 232 s 28.]

Expiration date—2017 3rd sp.s. c 25 s 44: "Section 44 of this act expires July 1, 2021." [2017 3rd sp.s. c 25 s 45.]

Effective date—2017 3rd sp.s. c 25 s 46: "Section 46 of this act takes effect July 1, 2021." [2017 3rd sp.s. c 25 s 47.]

Effective date—2016 c 20 s 3: "Section 3 of this act takes effect July 1, 2016." [2016 c 20 s 6.]

Expiration date—2016 c 20 s 3: "Section 3 of this act expires July 1, 2021." [2016 c 20 s 7.]

Effective date—2016 c 20 s 4: "Section 4 of this act takes effect July 1, 2021." [2016 c 20 s 8.]

Findings—Intent—2016 c 20: See note following RCW 47.68.240.

Effective date—2013 2nd sp.s. c 13: See note following RCW 82.08.215.

Effective date—2003 c 375: See note following RCW 47.68.240.

Severability—1987 c 220: See note following RCW 47.68.230.

Aircraft dealers: Chapter 14.20 RCW.

Definition of terms: RCW 14.20.010, 47.68.020.

RCW 47.68.250 Registration of aircraft. *(Effective January 1, 2027.)* (1)(a) Every aircraft, inclusive of commercial unpiloted aircraft systems, must be registered with the department for each calendar year in which the aircraft is operated or is based within this state. A fee of $30, to be adjusted annually as provided in (b) of this subsection, is charged for each such registration and each annual renewal thereof.

(b) Beginning January 1, 2028, the aircraft registration fee required in (a) of this subsection must be adjusted annually by increasing the fee by two percent and the result must be rounded to the nearest whole dollar.

(2) The department must review the fee schedule based on the number of unpiloted aircraft systems registered under any single entity. Consideration should be given to the cost to administer the program and the number of commercial aircraft registered in the state. The department shall collaborate with the department of commerce, the department of revenue, and industry representatives in determining any recommendations to revise the initial fee. The report is due to the transportation committees of the legislature by December 1, 2022.

(3) Possession of the appropriate effective federal certificate, permit, rating, or license relating to ownership and airworthiness of the aircraft, and payment of the excise tax imposed by Title 82 RCW for the privilege of using the aircraft within this state during the year for which the registration is sought, and payment of the registration fee required by this section are the only requisites for registration of an aircraft under this section.

(4) The registration fee imposed by this section is payable to and collected by the secretary. The fee for any calendar year must be paid during the month of January, and collected by the secretary at the time of the collection by him or her of the excise tax. If the secretary is satisfied that the requirements for registration of the aircraft have been met, he or she must issue to the owner of the aircraft a certificate of registration therefor. The secretary must

pay to the state treasurer the registration fees collected under this section with 50 percent deposited in the aeronautics account created in RCW 82.42.090 and 50 percent deposited in the sustainable aviation fuel account created in RCW 43.31.645.

(5) It is not necessary for the registrant to provide the secretary with originals or copies of federal certificates, permits, ratings, or licenses. The secretary must issue certificates of registration, or such other evidences of registration or payment of fees as he or she may deem proper; and in connection therewith may prescribe requirements for the possession and exhibition of such certificates or other evidences.

(6) The provisions of this section do not apply to:

(a) An aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession of the United States, or the District of Columbia, which is not engaged in carrying persons or property for commercial purposes;

(b) An aircraft registered under the laws of a foreign country;

(c) An aircraft that is owned by a nonresident if:

(i) The aircraft remains in this state or is based in this state, or both, for a period less than 90 days; or

(ii) The aircraft is a large private airplane as defined in RCW 82.08.215 and remains in this state for a period of 90 days or longer, but only when:

(A) The airplane is in this state exclusively for the purpose of repairs, alterations, or reconstruction, including any flight testing related to the repairs, alterations, or reconstruction, or for the purpose of continual storage of not less than one full calendar year;

(B) An employee of the facility providing these services is on board the airplane during any flight testing; and

(C) Within 90 days of the date the airplane first arrived in this state during the calendar year, the nonresident files a written statement with the department indicating that the airplane is exempt from registration under this subsection (6)(c)(ii). The written statement must be filed in a form and manner prescribed by the department and must include such information as the department requires. The department may require additional periodic verification that the airplane remains exempt from registration under this subsection (6)(c)(ii) and that written statements conform with the provisions of chapter 5.50 RCW;

(d) A piloted aircraft engaged principally in commercial flying constituting an act of interstate or foreign commerce;

(e) An aircraft owned by the commercial manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

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

(g) An aircraft based within the state that is in an unairworthy condition, is not operated within the registration period, and has obtained a written exemption issued by the secretary; and

(h) Unpiloted aircraft systems used exclusively for hobby or recreation.

(7) The secretary must be notified within 30 days of any change in ownership of a registered aircraft. The notification must contain the N, NC, NR, NL, or NX number of the aircraft, the full name and address of the former owner, and the full name and address of the new

owner. For failure to so notify the secretary, the registration of that aircraft may be canceled by the secretary, subject to reinstatement upon application and payment of a reinstatement fee of $10 by the new owner.

(8) A municipality or port district that owns, operates, or leases an airport, as defined in RCW 47.68.020, with the intent to operate, must require from an aircraft owner proof of aircraft registration as a condition of leasing or selling tiedown or hangar space for an aircraft. It is the responsibility of the lessee or purchaser to register the aircraft. Proof of registration must be provided according to the following schedule:

(a) For the purchase of tiedown or hangar space, the municipality or port district must allow the purchaser 30 days from the date of the application for purchase to produce proof of aircraft registration.

(b) For the lease of tiedown or hangar space that extends 30 days or more, the municipality or port district must allow the lessee 30 days to produce proof of aircraft registration from the date of the application for lease of tiedown or hangar space.

(c) For the lease of tiedown or hangar space that extends less than 30 days, the municipality or port district must allow the lessee to produce proof of aircraft registration at any point prior to the final day of the lease.

(9) The airport must work with the aviation division to assist in its efforts to register aircraft by providing information about based aircraft on an annual basis as requested by the division.

(10) The department may adopt rules to implement this section. [2026 c 255 s 404; 2021 c 131 s 2; 2020 c 304 s 3; (2019 c 232 s 23 expired July 1, 2021); 2017 3rd sp.s. c 25 s 46; (2017 3rd sp.s. c 25 s 44 expired July 1, 2021); 2016 c 20 s 4; (2016 c 20 s 3 expired July 1, 2021); (2013 2nd sp.s. c 13 s 1102 expired July 1, 2021); 2003 c 375 s 4; 1999 c 302 s 2; 1998 c 188 s 1; 1995 c 170 s 3; 1993 c 208 s 7; 1987 c 220 s 3; 1979 c 158 s 206; 1967 ex.s. c 9 s 8; 1955 c 150 s 11; 1949 c 49 s 12; 1947 c 165 s 25; Rem. Supp. 1949 s 10964-105. Formerly RCW 14.04.250.]

Effective date—2026 c 255 ss 404, 406, and 407: "Sections 404, 406, and 407 of this act take effect January 1, 2027." [2026 c 255 s 1403.]

Expiration dates—2026 c 255 ss 404 and 1307: See note following RCW 43.79A.040.

Intent—2026 c 255: See note following RCW 82.08.020.

Expiration—2021 c 131 s 2: "Section 2 of this act expires July 1, 2031." [2021 c 131 s 5.]

Effective date—2021 c 131: See note following RCW 47.68.420.

Effective date—2020 c 304 ss 3 and 5: "Sections 3 and 5 of this act take effect July 1, 2021." [2020 c 304 s 6.]

Expiration date—2020 c 304 ss 3 and 5: "Sections 3 and 5 of this act expire July 1, 2031." [2020 c 304 s 7.]

Intent—Findings—Tax preference review—2020 c 304 ss 1-5; 2013 2nd sp.s. c 13 ss 1101-1105: "(1) The legislature intends to promote the economic development of our state's aerospace cluster and increase the tax revenues collected by the state through promoting a competitive marketplace for storing and modifying unfurnished, noncommercial aircraft. The legislature finds that Washington is currently losing these types of jobs to other states, resulting in the loss of high-wage jobs and new tax revenue. Further, the legislature finds that the current tax statutes are an impediment to encouraging the development of aerospace clusters in our state. Therefore, the legislature intends to modify our state's tax policy to encourage aerospace cluster development within the state and increase tax revenues.

(2) The joint legislative audit and review committee, as part of its tax preference review process, must estimate the net impact on state tax revenues by comparing the decrease in state revenues resulting from the changes made in sections 1 through 5, chapter 304, Laws of 2020 and sections 1101 through 1105, chapter 13, Laws of 2013 2nd sp. sess. to the additional tax revenues generated from the direct, indirect, and induced economic impacts from those changes. The committee must conduct its tax preference review of sections 1 through 5, chapter 304, Laws of 2020 and sections 1101 through 1105, chapter 13, Laws of 2013 2nd sp. sess. during calendar years 2016 and 2026 and report its findings and recommendations to the legislature by January 1, 2017, and January 1, 2027." [2020 c 304 s 9; 2013 2nd sp.s. c 13 s 1101.]

Expiration date—2020 c 304; 2013 2nd sp.s. c 13 ss 1102 and 1105: "Sections 1102 and 1105, chapter 13, Laws of 2013 2nd sp. sess. expire July 1, 2021." [2020 c 304 s 10; 2013 2nd sp.s. c 13 s 1906.]

Expiration date—2019 c 232 s 23: "Section 23 of this act expires July 1, 2021." [2019 c 232 s 28.]

Expiration date—2017 3rd sp.s. c 25 s 44: "Section 44 of this act expires July 1, 2021." [2017 3rd sp.s. c 25 s 45.]

Effective date—2017 3rd sp.s. c 25 s 46: "Section 46 of this act takes effect July 1, 2021." [2017 3rd sp.s. c 25 s 47.]

Effective date—2016 c 20 s 3: "Section 3 of this act takes effect July 1, 2016." [2016 c 20 s 6.]

Expiration date—2016 c 20 s 3: "Section 3 of this act expires July 1, 2021." [2016 c 20 s 7.]

Effective date—2016 c 20 s 4: "Section 4 of this act takes effect July 1, 2021." [2016 c 20 s 8.]

Findings—Intent—2016 c 20: See note following RCW 47.68.240.

Effective date—2013 2nd sp.s. c 13: See note following RCW 82.08.215.

Effective date—2003 c 375: See note following RCW 47.68.240.

Severability—1987 c 220: See note following RCW 47.68.230.

Aircraft dealers: Chapter 14.20 RCW.

Definition of terms: RCW 14.20.010, 47.68.020.

RCW 47.68.250 Registration of aircraft. *(Effective July 1, 2031.)* (1)(a) Every aircraft, inclusive of commercial unpiloted aircraft systems, must be registered with the department for each calendar year in which the aircraft is operated or is based within this state. A fee of $30, to be adjusted annually as provided in (b) of this subsection, is charged for each such registration and each annual renewal thereof.

(b) Beginning January 1, 2028, the aircraft registration fee required in (a) of this subsection must be adjusted annually by increasing the fee by two percent and the result must be rounded to the nearest whole dollar.

(2) The department must review the fee schedule based on the number of unpiloted aircraft systems registered under any single entity. Consideration should be given to the cost to administer the program and the number of commercial aircraft registered in the state. The department shall collaborate with the department of commerce, the department of revenue, and industry representatives in determining any recommendations to revise the initial fee. The report is due to the transportation committees of the legislature by December 1, 2022.

(3) Possession of the appropriate effective federal certificate, permit, rating, or license relating to ownership and airworthiness of the aircraft, and payment of the excise tax imposed by Title 82 RCW for the privilege of using the aircraft within this state during the year for which the registration is sought, and payment of the registration fee required by this section are the only requisites for registration of an aircraft under this section.

(4) The registration fee imposed by this section is payable to and collected by the secretary. The fee for any calendar year must be paid during the month of January, and must be collected by the secretary at the time of the collection by him or her of the excise tax. If the secretary is satisfied that the requirements for registration of the aircraft have been met, he or she must issue to the owner of the aircraft a certificate of registration therefor. The secretary must pay to the state treasurer the registration fees collected under this section with 50 percent deposited in the aeronautics account created in RCW 82.42.090 and 50 percent deposited in the sustainable aviation fuel account created in RCW 43.31.645.

(5) It is not necessary for the registrant to provide the secretary with originals or copies of federal certificates, permits, ratings, or licenses. The secretary must issue certificates of registration, or such other evidences of registration or payment of fees as he or she may deem proper; and in connection therewith may prescribe requirements for the possession and exhibition of such certificates or other evidences.

(6) The provisions of this section do not apply to:

(a) An aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession

of the United States, or the District of Columbia, which is not engaged in carrying persons or property for commercial purposes;

(b) An aircraft registered under the laws of a foreign country;

(c) An aircraft that is owned by a nonresident if:

(i) The aircraft remains in this state or is based in this state, or both, for a period less than 90 days; or

(ii) The aircraft is a large private airplane as defined in RCW 82.08.215 and remains in this state for a period of 90 days or longer, but only when:

(A) The airplane is in this state exclusively for the purpose of repairs, alterations, or reconstruction, including any flight testing related to the repairs, alterations, or reconstruction, or for the purpose of continual storage of not less than one full calendar year;

(B) An employee of the facility providing these services is on board the airplane during any flight testing; and

(C) Within 90 days of the date the airplane first arrived in this state during the calendar year, the nonresident files a written statement with the department indicating that the airplane is exempt from registration under this subsection (6)(c)(ii). The written statement must be filed in a form and manner prescribed by the department and must include such information as the department requires. The department may require additional periodic verification that the airplane remains exempt from registration under this subsection (6)(c)(ii) and that written statements conform with the provisions of chapter 5.50 RCW;

(d) A piloted aircraft engaged principally in commercial flying constituting an act of interstate or foreign commerce;

(e) An aircraft owned by the commercial manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

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

(g) An aircraft based within the state that is in an unairworthy condition, is not operated within the registration period, and has obtained a written exemption issued by the secretary; and

(h) Unpiloted aircraft systems used exclusively for hobby or recreation.

(7) The secretary must be notified within 30 days of any change in ownership of a registered aircraft. The notification must contain the N, NC, NR, NL, or NX number of the aircraft, the full name and address of the former owner, and the full name and address of the new owner. For failure to so notify the secretary, the registration of that aircraft may be canceled by the secretary, subject to reinstatement upon application and payment of a reinstatement fee of $10 by the new owner.

(8) A municipality or port district that owns, operates, or leases an airport, as defined in RCW 47.68.020, with the intent to operate, must require from an aircraft owner proof of aircraft registration as a condition of leasing or selling tiedown or hangar space for an aircraft. It is the responsibility of the lessee or purchaser to register the aircraft. Proof of registration must be provided according to the following schedule:

(a) For the purchase of tiedown or hangar space, the municipality or port district must allow the purchaser 30 days from the date of the application for purchase to produce proof of aircraft registration.

(b) For the lease of tiedown or hangar space that extends 30 days or more, the municipality or port district must allow the lessee 30 days to produce proof of aircraft registration from the date of the application for lease of tiedown or hangar space.

(c) For the lease of tiedown or hangar space that extends less than 30 days, the municipality or port district must allow the lessee to produce proof of aircraft registration at any point prior to the final day of the lease.

(9) The airport must work with the aviation division to assist in its efforts to register aircraft by providing information about based aircraft on an annual basis as requested by the division.

(10) The department may adopt rules to implement this section. [2026 c 255 s 405; 2021 c 131 s 3; (2019 c 232 s 23 expired July 1, 2021); (2017 3rd sp.s. c 25 s 44 expired July 1, 2021); (2016 c 20 s 3 expired July 1, 2021); (2013 2nd sp.s. c 13 s 1102 expired July 1, 2021); 2003 c 375 s 4; 1999 c 302 s 2; 1998 c 188 s 1; 1995 c 170 s 3; 1993 c 208 s 7; 1987 c 220 s 3; 1979 c 158 s 206; 1967 ex.s. c 9 s 8; 1955 c 150 s 11; 1949 c 49 s 12; 1947 c 165 s 25; Rem. Supp. 1949 s 10964-105. Formerly RCW 14.04.250.]

Effective dates—2026 c 255 ss 405 and 1308: See note following RCW 43.79A.040.

Intent—2026 c 255: See note following RCW 82.08.020.

Effective date—2021 c 131 s 3: "Section 3 of this act takes effect July 1, 2031." [2021 c 131 s 6.]

Intent—Findings—Tax preference review—2020 c 304 ss 1-5; 2013 2nd sp.s. c 13 ss 1101-1105: "(1) The legislature intends to promote the economic development of our state's aerospace cluster and increase the tax revenues collected by the state through promoting a competitive marketplace for storing and modifying unfurnished, noncommercial aircraft. The legislature finds that Washington is currently losing these types of jobs to other states, resulting in the loss of high-wage jobs and new tax revenue. Further, the legislature finds that the current tax statutes are an impediment to encouraging the development of aerospace clusters in our state. Therefore, the legislature intends to modify our state's tax policy to encourage aerospace cluster development within the state and increase tax revenues.

(2) The joint legislative audit and review committee, as part of its tax preference review process, must estimate the net impact on state tax revenues by comparing the decrease in state revenues resulting from the changes made in sections 1 through 5, chapter 304, Laws of 2020 and sections 1101 through 1105, chapter 13, Laws of 2013 2nd sp. sess. to the additional tax revenues generated from the direct, indirect, and induced economic impacts from those changes. The committee must conduct its tax preference review of sections 1 through 5, chapter 304, Laws of 2020 and sections 1101 through 1105, chapter 13, Laws of 2013 2nd sp. sess. during calendar years 2016 and 2026 and report its findings and recommendations to the legislature by January 1, 2017, and January 1, 2027." [2020 c 304 s 9; 2013 2nd sp.s. c 13 s 1101.]

Expiration date—2020 c 304; 2013 2nd sp.s. c 13 ss 1102 and 1105: "Sections 1102 and 1105, chapter 13, Laws of 2013 2nd sp. sess. expire July 1, 2021." [2020 c 304 s 10; 2013 2nd sp.s. c 13 s 1906.]

Expiration date—2019 c 232 s 23: "Section 23 of this act expires July 1, 2021." [2019 c 232 s 28.]

Expiration date—2017 3rd sp.s. c 25 s 44: "Section 44 of this act expires July 1, 2021." [2017 3rd sp.s. c 25 s 45.]

Effective date—2016 c 20 s 3: "Section 3 of this act takes effect July 1, 2016." [2016 c 20 s 6.]

Expiration date—2016 c 20 s 3: "Section 3 of this act expires July 1, 2021." [2016 c 20 s 7.]

Findings—Intent—2016 c 20: See note following RCW 47.68.240.

Effective date—2013 2nd sp.s. c 13: See note following RCW 82.08.215.

Effective date—2003 c 375: See note following RCW 47.68.240.

Severability—1987 c 220: See note following RCW 47.68.230.

Aircraft dealers: Chapter 14.20 RCW.

Definition of terms: RCW 14.20.010, 47.68.020.