

FINAL BILL REPORT

SSB 5368

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SYNOPSIS AS ENACTED

Brief Description: Creating a sales tax exemption for certain vessels.

SPONSORS: Senate Committee on Ways & Means (originally sponsored by Senators Owen, Sutherland, McDonald, Bauer, Nelson, Anderson and Erwin)

SENATE COMMITTEE ON WAYS & MEANS

HOUSE COMMITTEE ON REVENUE

BACKGROUND:

Sales of watercraft to nonresidents of this state for use outside the state are exempt from sales and use taxes if Coast Guard or state registration is required by the state of principal use, the watercraft is not used in this state for more than 45 days, and the nonresident provides an exemption certificate issued by the Department of Revenue.

SUMMARY:

Sales of vessels to residents of foreign countries for use outside the state are exempt from sales and use taxes if the vessel is not used in this state for more than 45 days and the nonresident provides an exemption certificate issued by the Department of Revenue.

"Vessel" is defined as watercraft capable of being used as transportation on the water, other than a seaplane.

VOTES ON FINAL PASSAGE:

Senate	49	0
House	92	2

EFFECTIVE: July 25, 1993