

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5368**

Chapter 119, Laws of 1993

53rd Legislature  
1993 Regular Session

BOATS SOLD TO RESIDENTS OF FOREIGN COUNTRY--SALES TAX EXEMPTION

EFFECTIVE DATE: 7/25/93

Passed by the Senate March 15, 1993  
YEAS 49 NAYS 0

JOEL PRITCHARD

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**President of the Senate**

Passed by the House April 6, 1993  
YEAS 92 NAYS 2

BRIAN EBERSOLE

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**Speaker of the  
House of Representatives**

Approved April 23, 1993

MIKE LOWRY

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**Governor of the State of Washington**

CERTIFICATE

I, Marty Brown, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5368** as passed by the Senate and the House of Representatives on the dates hereon set forth.

MARTY BROWN

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**Secretary**

FILED

April 23, 1993 - 3:33 p.m.

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5368**

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Passed Legislature - 1993 Regular Session

**State of Washington                      53rd Legislature                      1993 Regular Session**

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

Read first time 03/02/93.

1            AN ACT Relating to a sales tax exemption for Washington boats sold  
2 to residents of foreign countries; and adding a new section to chapter  
3 82.08 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 82.08 RCW  
6 to read as follows:

7            The tax levied by RCW 82.08.020 does not apply to sales of vessels  
8 to residents of foreign countries for use outside of this state, even  
9 though delivery is made within this state, but only if (1) the vessel  
10 will not be used within this state for more than forty-five days and  
11 (2) an appropriate exemption certificate supported by identification as  
12 provided by and filed with the department of revenue and signed by the  
13 purchaser or the purchaser's agent establishes the fact that the  
14 purchaser is a resident of a foreign country and that the vessel is for  
15 use outside of this state. One copy of the exemption certificate is to  
16 be filed with the department of revenue and a duplicate is to be  
17 retained by the dealer.

1       As used in this section, "vessel" means every watercraft used or  
2 capable of being used as a means of transportation on the water, other  
3 than a seaplane.

Passed the Senate March 15, 1993.

Passed the House April 6, 1993.

Approved by the Governor April 23, 1993.

Filed in Office of Secretary of State April 23, 1993.