
SENATE BILL 6485

State of Washington 57th Legislature 2002 Regular Session

By Senators Costa, Long, Shin, Stevens, Rasmussen and Winsley

Read first time 01/18/2002. Referred to Committee on Ways & Means.

1 AN ACT Relating to excise tax deductions for aircraft component
2 parts used in repair or maintenance; adding a new section to chapter
3 82.04 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 (1) In computing tax, the purchase price of parts used in the
8 repair and maintenance of commercial aircraft components may be
9 deducted from the measure of the tax by persons taxable under RCW
10 82.04.250(2), if the parts are purchased from another person.

11 (2) For the purposes of this section, "commercial aircraft" means
12 aircraft used exclusively for the transport of passengers or cargo for
13 payment.

14 NEW SECTION. **Sec. 2.** This act takes effect August 1, 2002.

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