
HOUSE BILL 3077

State of Washington 59th Legislature 2006 Regular Session

By Representatives O'Brien, Condotta, Wood and Darneille

Read first time 01/19/2006. Referred to Committee on Finance.

1 AN ACT Relating to a sales tax exemption for vessels purchased by
2 nonresidents; adding a new section to chapter 82.08 RCW; and providing
3 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 82.08 RCW
6 to read as follows:

7 The tax levied by RCW 82.08.020 does not apply to sales of vessels
8 thirty feet or longer to residents of foreign countries, and other
9 states, for use outside of this state, even though delivery is made
10 within this state, but only if the vessel owner purchases and displays
11 a valid "use permit" issued by the department. A use permit may not be
12 issued to any vessel registered in Washington state nor may one be
13 issued for any vessel not registered to individuals in a foreign
14 country or another state. A corporation as a registered owner of a
15 vessel may not be issued a use permit under this section. The
16 department is authorized to impose a fee for a "use permit." A use
17 permit may be issued for twelve consecutive months from the date of
18 issue. A buyer at the time of purchase must make an irrevocable

1 election to take the exemption authorized in this section or the
2 exemption in either RCW 82.08.0266 or 82.08.02665.

3 NEW SECTION. **Sec. 2.** This act takes effect July 1, 2006.

--- END ---