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SENATE BILL 5351

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State of Washington                      59th Legislature                      2005 Regular Session

By Senators Berkey, Schmidt, Shin, Haugen and Fairley

Read first time 01/21/2005. Referred to Committee on Ways & Means.

1            AN ACT Relating to the business and occupation taxation of the  
2 restoration, reproduction, and sale of airplanes of historical  
3 significance; adding a new section to chapter 82.04 RCW; and declaring  
4 an emergency.

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

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

8            (1) This chapter does not apply to the value proceeding or accruing  
9 to a manufacturer from the reproduction of an airplane of historical  
10 significance capable of flight to be sold at retail or to the gross  
11 proceeds of sales by the manufacturer of the reproduced airplane of  
12 historical significance capable of flight.

13            (2) For purposes of this section, the following definitions apply:

14            (a) "Airplane" means an engine-driven fixed-wing aircraft that is  
15 supported in flight by the dynamic reaction of air against its wings.

16            (b) "Airplane of historical significance" means an airplane which  
17 is at least fifty years old of a type or model of which there are fewer  
18 than ten in number known to exist worldwide.

19            (c) "Reproduction" means to make a copy of an existing object.

1        NEW SECTION.   **Sec. 2.**   This act is necessary for the immediate  
2   preservation of the public peace, health, or safety, or support of the  
3   state government and its existing public institutions, and takes effect  
4   immediately.

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