

FINAL BILL REPORT

ESSB 6737

C 12 L 10 E 1
Synopsis as Enacted

Brief Description: Providing an exemption from property tax for aircraft used to provide air ambulance services.

Sponsors: Senate Committee on Ways & Means (originally sponsored by Senators Marr, Brown and McCaslin).

Senate Committee on Ways & Means
House Committee on Finance

Background: Under Washington law, aircraft are subject to either the property tax or the aircraft excise tax, depending on the type of aircraft.

General aviation aircraft (all aircraft except those owned by the government or by commercial airlines) must pay the aircraft excise tax, but are exempt from the personal property tax. This tax, an in-lieu of property tax, consists of an annual fee based on the type of aircraft:

- Single engine, fixed wing: \$50;
- Small multi-engine, fixed wing: \$65;
- Large multi-engine, fixed wing: \$80;
- Turboprop multi-engine, fixed wing: \$100;
- Turbojet multi-engine, fixed wing: \$125;
- Helicopters: \$75; and
- Sailplanes, lighter-than-air, home-built: \$20.

Aircraft that are exempt from the aircraft excise tax and operate in an airplane company, which transports people or property for compensation, are subject to personal property tax.

Summary: A property tax exemption and an aircraft excise tax exemption are provided for aircraft owned by a nonprofit exempt from federal income tax under 26 U.S.C Sec. 501(c)(3) that is exclusively used to provide emergency medical transportation services.

Votes on Final Passage:

Senate 45 1

First Special Session

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Senate	41	1	
House	88	4	(House amended)
Senate	43	1	(Senate concurred)

Effective: July 13, 2010