

SSB 5137 - H COMM AMD
By Committee on Transportation

NOT CONSIDERED 12/23/2019

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 82.48.010 and 2013 c 56 s 2 are each reenacted and
4 amended to read as follows:

5 The definitions in this section apply throughout this chapter
6 unless the context clearly requires otherwise.

7 (1) "Aircraft" means any weight-carrying device or structure for
8 navigation of the air which is designed to be supported by the air.

9 (2) "Commercial" means an aircraft, manned or unmanned, not used
10 exclusively for hobby or recreation.

11 (3) "Commuter air carrier" means an air carrier holding authority
12 under Title 14, Part 298 of the code of federal regulations that
13 carries passengers on at least five round trips per week on at least
14 one route between two or more points according to its published
15 flight schedules that specify the times, days of the week, and places
16 between which those flights are performed.

17 ~~((3) "Large multi-engine fixed wing" means any piston-driven~~
18 ~~multi-engine fixed wing aircraft with a maximum gross weight as~~
19 ~~listed by the manufacturer of seventy-five hundred pounds or more.))~~

20 (4) "Electric equivalent" means an aircraft fully powered and
21 propelled electrically or hybrid-powered, which includes a
22 combination of combustion and electric propulsion.

23 (5) "Person" includes a firm, partnership, limited liability
24 company, or corporation.

25 ~~((5))~~ (6) "Secretary" means the secretary of transportation.

26 ~~((6) "Small multi-engine fixed wing" means any piston-driven~~
27 ~~multi-engine fixed wing aircraft with a maximum gross weight as~~
28 ~~listed by the manufacturer of less than seventy-five hundred~~
29 ~~pounds.))~~

30 Sec. 2. RCW 82.48.030 and 2013 c 56 s 3 are each amended to read
31 as follows:

1 (1) (a) (i) Except as otherwise provided in (b) of this subsection,
 2 the amount of the tax imposed by this chapter for each calendar year
 3 is as follows:

4	Type of aircraft	((Registration 5 fee)) <u>Excise tax</u>
6	<u>((Single-engine fixed-wing</u>	\$ 50
7	<u>Small multi-engine fixed-wing</u>	65
8	<u>Large multi-engine fixed-wing</u>	80
9	<u>Turboprop multi-engine fixed-wing</u>	100
10	<u>Turbojet multi-engine fixed-wing</u>	125
11	<u>Helicopter</u>	75
12	<u>Sailplane</u>	20
13	<u>Lighter than air</u>	20
14	<u>Home-built</u>	20))
15	<u>Single engine fixed wing, piston</u>	
16	<u>200 horsepower and less</u>	<u>\$55</u>
17	<u>Electric equivalent - single engine</u>	
18	<u>fixed wing 149 kw (200</u>	
19	<u>horsepower) or less</u>	<u>45</u>
20	<u>Single engine fixed wing, piston</u>	
21	<u>greater than 200 horsepower</u>	<u>65</u>
22	<u>Electric equivalent-single engine</u>	
23	<u>fixed wing greater than 149 kw</u>	
24	<u>(200 horsepower)</u>	<u>50</u>
25	<u>Single engine fixed wing</u>	
26	<u>turboprop</u>	<u>70</u>
27	<u>Multi-engine fixed wing, piston</u>	
28	<u>less than 12,500 lbs.</u>	<u>85</u>
29	<u>Multi-engine fixed wing,</u>	
30	<u>turboprop less than 12,500 lbs.</u>	<u>100</u>
31	<u>Multi-engine fixed wing, piston</u>	
32	<u>over 12,500 lbs.</u>	<u>110</u>
33	<u>Multi-engine fixed wing,</u>	
34	<u>turboprop over 12,500 lbs.</u>	<u>120</u>
35	<u>Turbojet, single-engine fixed wing</u>	<u>135</u>
36	<u>Turbojet, multi-engine fixed wing</u>	<u>150</u>
37	<u>Helicopter, piston engine</u>	<u>65</u>

Type of aircraft	((Registration fee)) <u>Excise tax</u>
<u>Helicopter, single engine, turbine</u>	<u>100</u>
<u>Helicopter, multi-engine, turbine</u>	<u>120</u>
<u>Lighter than air, sailplane, experimental amateur built, gyrocopter</u>	<u>25</u>

(ii) Tax on electric aircraft under this subsection (1)(a) may only be imposed until January 1, 2039.

(b) The amount of tax imposed by this chapter for each calendar year with respect to aircraft owned and operated by a commuter air carrier that is not an airplane company as defined in RCW 84.12.200 is as follows:

Gross maximum take-off weight of the aircraft	((Registration fee)) <u>Excise tax</u>
Less than 4,001 lbs.	\$500
4,001-6,000 lbs.	\$1,000
6,001-8,000 lbs.	\$2,000
8,001-9,000 lbs.	\$3,000
9,001-12,500 lbs.	\$4,000

(2)(a) The amount of tax imposed under subsection (1) of this section for each calendar year must be divided into twelve parts corresponding to the months of the calendar year and the excise tax upon an aircraft registered for the first time in this state after the last day of any month may only be levied for the remaining months of the calendar year including the month in which the aircraft is being registered. However, the minimum amount payable is three dollars.

(b) An aircraft is deemed registered for the first time in this state when such aircraft was not previously registered by this state for the year immediately preceding the year in which application for registration is made.

NEW SECTION. **Sec. 3.** This act takes effect January 1, 2020."

1 Correct the title.

EFFECT: Removes the definitions for "large unmanned aircraft" and "small unmanned aircraft." Removes unmanned aircraft from the types of aircraft that are subject to the aircraft excise tax.

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