
HOUSE BILL 1816

State of Washington

66th Legislature

2019 Regular Session

By Representatives Dent, Peterson, Dye, Orcutt, Klippert, Caldier, Sutherland, and McCaslin

Read first time 01/31/19. Referred to Committee on Finance.

1 AN ACT Relating to making permanent the tax preferences for
2 aircraft owned by nonprofit organizations to provide emergency
3 medical transportation services; amending RCW 82.48.100; amending
4 2010 1st sp.s. c 12 s 4 (uncodified); creating a new section; and
5 providing an effective date.

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

7 **Sec. 1.** 2010 1st sp.s. c 12 s 4 (uncodified) is amended to read
8 as follows:

9 Section 2 of this act expires January 1, 2020.

10 **Sec. 2.** RCW 82.48.100 and 1999 c 302 s 3 are each amended to
11 read as follows:

12 This chapter (~~shall~~) does not apply to:

13 (1) Aircraft owned by and used exclusively in the service of any
14 government or any political subdivision thereof, including the
15 government of the United States, any state, territory, or possession
16 of the United States, or the District of Columbia, which are not
17 engaged in carrying persons or property for commercial purposes;

18 (2) Aircraft registered under the laws of a foreign country;

19 (3) Aircraft (~~which~~) that are owned by a nonresident and
20 registered in another state(~~(: PROVIDED, That)~~). However, if any such

1 aircraft (~~shall~~) remains in and/or be based in this state for a
2 period of ninety days or longer it (~~shall~~) is not (~~be~~) exempt
3 under this section;

4 (4) Aircraft engaged principally in commercial flying which
5 constitutes interstate or foreign commerce; and aircraft owned by the
6 manufacturer thereof while being operated for test or experimental
7 purposes, or for the purpose of training crews for purchasers of the
8 aircraft;

9 (5) Aircraft being held for sale, exchange, delivery, test, or
10 demonstration purposes solely as stock in trade of an aircraft dealer
11 licensed under Title 14 RCW;

12 (6) Aircraft owned by a nonresident of this state if the aircraft
13 is kept at an airport in this state and that airport is jointly owned
14 or operated by a municipal corporation or other governmental entity
15 of this state and a municipal corporation or other governmental
16 entity of another state, and the owner or operator of the aircraft
17 provides the department with proof that the owner or operator has
18 paid all taxes, license fees, and registration fees required by the
19 state in which the owner or operator resides;

20 (7) Aircraft that are:

21 (a) Owned by a nonprofit organization that is exempt from federal
22 income taxation under Title 26 U.S.C. Sec. 501(c)(3) of the federal
23 internal revenue code; and

24 (b) Exclusively used to provide emergency medical transportation
25 services.

26 NEW SECTION. Sec. 3. Section 2 of this act takes effect July 1,
27 2021.

28 NEW SECTION. Sec. 4. The provisions of RCW 82.32.805 and
29 82.32.808 do not apply to this act.

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