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**SUBSTITUTE SENATE BILL 5137**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Senate Transportation (originally sponsored by Senators Honeyford and Wagoner)

READ FIRST TIME 03/01/19.

1 AN ACT Relating to modifying the aircraft excise tax; amending  
2 RCW 82.48.030; reenacting and amending RCW 82.48.010; and providing  
3 an effective date.

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

5 **Sec. 1.** RCW 82.48.010 and 2013 c 56 s 2 are each reenacted and  
6 amended to read as follows:

7 The definitions in this section apply throughout this chapter  
8 unless the context clearly requires otherwise.

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

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

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

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

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

4 (5) "Large unmanned aircraft" means a large unmanned aircraft or  
5 drone, weighing fifty-five pounds or more on takeoff.

6 (6) "Person" includes a firm, partnership, limited liability  
7 company, or corporation.

8 ((+5)) (7) "Secretary" means the secretary of transportation.

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

13 (8) "Small unmanned aircraft" means a small unmanned aircraft or  
14 drone, weighing less than fifty-five pounds on takeoff.

15 **Sec. 2.** RCW 82.48.030 and 2013 c 56 s 3 are each amended to read  
16 as follows:

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

Type of aircraft	((Registration fee)) <u>Excise tax</u>
<del>(Single engine fixed wing</del>	\$ 50
<del>Small multi-engine fixed wing</del>	65
<del>Large multi-engine fixed wing</del>	80
<del>Turboprop multi-engine fixed wing</del>	100
<del>Turbojet multi-engine fixed wing</del>	125
<del>Helicopter</del>	75
<del>Sailplane</del>	20
<del>Lighter than air</del>	20
<del>Home built</del>	20))
<u>Single engine fixed wing, piston</u>	
<u>200 horsepower and less</u>	<u>\$55</u>
<u>Electric equivalent - single engine</u>	
<u>fixed wing 149 kw (200</u>	
<u>horsepower) or less</u>	<u>45</u>
<u>Single engine fixed wing, piston</u>	
<u>greater than 200 horsepower</u>	<u>65</u>

1	<u>Electric equivalent-single engine</u>	
2	<u>fixed wing greater than 149 kw</u>	
3	<u>(200 horsepower)</u>	<u>50</u>
4	<u>Single engine fixed wing</u>	
5	<u>turboprop</u>	<u>70</u>
6	<u>Multi-engine fixed wing, piston</u>	
7	<u>less than 12,500 lbs.</u>	<u>85</u>
8	<u>Multi-engine fixed wing,</u>	
9	<u>turboprop less than 12,500 lbs.</u>	<u>100</u>
10	<u>Multi-engine fixed wing, piston</u>	
11	<u>over 12,500 lbs.</u>	<u>110</u>
12	<u>Multi-engine fixed wing,</u>	
13	<u>turboprop over 12,500 lbs.</u>	<u>120</u>
14	<u>Turbojet, single-engine fixed wing</u>	<u>135</u>
15	<u>Turbojet, multi-engine fixed wing</u>	<u>150</u>
16	<u>Helicopter, piston engine</u>	<u>65</u>
17	<u>Helicopter, single engine, turbine</u>	<u>100</u>
18	<u>Helicopter, multi-engine, turbine</u>	<u>120</u>
19	<u>Lighter than air, sailplane,</u>	
20	<u>experimental amateur built,</u>	
21	<u>gyrocopter</u>	<u>25</u>
22	<u>Small unmanned aircraft,</u>	
23	<u>commercial less than 55 lbs.</u>	<u>15</u>
24	<u>Large unmanned aircraft,</u>	
25	<u>commercial greater or equal to 55</u>	
26	<u>lbs.</u>	<u>30</u>

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

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

33	Gross maximum take-off	<del>((Registration fee))</del> <u>Excise</u>
34	weight of the aircraft	<u>tax</u>
35	Less than 4,001 lbs.	\$500
36	4,001-6,000 lbs.	\$1,000

1	6,001-8,000 lbs.	\$2,000
2	8,001-9,000 lbs.	\$3,000
3	9,001-12,500 lbs.	\$4,000

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

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

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

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