

**RCW 84.36.079 Rights, title, interest, and materials of certain vessels under construction.** All rights, title or interest in or to any vessel of more than one thousand ton burden, and the materials and parts held by the builder of the vessel at the site of construction for the specific purpose of incorporation therein, shall be exempt from taxation while the vessel is under construction within this state. [1961 c 15 s 84.36.079. Prior: 1959 c 295 s 1.]