

**RCW 84.36.105 Cargo containers used in ocean commerce.** All cargo containers principally used for the transportation of cargo by vessels in ocean commerce shall be exempt from taxation. The term "cargo container" means a receptacle:

(1) Of a permanent character and accordingly strong enough to be suitable for repeated use;

(2) Specially designed to facilitate the carriage of goods, by one or more modes of transport, one of which shall be by vessels, without intermediate reloading;

(3) Fitted with devices permitting its ready handling, particularly its transfer from one mode of transport to another; and

(4) Designed to be easy to fill and empty. [1975 1st ex.s. c 20 s 1.]