

RCW 84.40.036 Valuation of vessels—Apportionment. (1) As used in this section, "apportionable vessel" means a ship or vessel which is:

(a) Engaged in interstate commerce;
(b) Engaged in foreign commerce; and/or
(c) Engaged exclusively in fishing, tendering, harvesting, and/or processing seafood products on the high seas or waters under the jurisdiction of other states.

(2) The value of each apportionable vessel shall be apportioned to this state based on the number of days or fractions of days that the vessel is within this state during the preceding calendar year: PROVIDED, That if the total number of days the vessel is within the limits of the state does not exceed one hundred twenty for the preceding calendar year, no value shall be apportioned to this state. For the purposes of this subsection (2), a fraction of a day means more than sixteen hours in a calendar day.

(3) Time during which an apportionable vessel is in the state for one or more of the following purposes shall not be considered as time within this state, if the length of time is reasonable for the purpose:

(a) Undergoing repair or alteration;
(b) Taking on or discharging cargo, passengers, or supplies; and
(c) Serving as a tug for a vessel under (a) or (b) of this subsection.

(4) Days during which an apportionable vessel leaves this state only while navigating the high seas in order to travel between points in this state shall be considered as days within this state. [1998 c 335 s 6; 1986 c 229 s 2.]

Effective date—1998 c 335: See note following RCW 84.12.200.

Application—1986 c 229: See note following RCW 84.36.080.

Listing of taxable ships and vessels with department: RCW 84.40.065.

Partial exemption for ships and vessels: RCW 84.36.080.