

RCW 82.12.215 Exemptions—Large private airplanes. (Expires July 1, 2031.) (1)(a) The tax levied by RCW 82.12.020 does not apply to the use of:

(i) Large private airplanes owned by nonresidents of this state; and

(ii) Labor and services rendered in respect to repairing, cleaning, altering, or improving large private airplanes owned by nonresidents of this state.

(b) The exemption provided by this section applies only when the large private airplane is not required to be registered with the department of transportation, or its successor, under chapter 47.68 RCW. The airplane owner or lessee claiming an exemption under this section must provide the department, upon request, a copy of the written statement required under *RCW 47.68.250(5)(c)(ii) documenting the airplane's registration exemption and any additional information the department may require.

(2) Upon request, the department of transportation must provide to the department of revenue information needed by the department of revenue to verify eligibility under this section.

(3) For purposes of this section, the conditions, limitation, and definitions in RCW 82.08.215 apply to this section.

(4) This section expires July 1, 2031. [2020 c 304 § 2; 2013 2nd sp.s. c 13 § 1104.]

***Reviser's note:** RCW 47.68.250 was amended by 2021 c 131 § 2, changing subsection (5)(c)(ii) to subsection (6)(c)(ii).

Intent—Findings—Tax preference review—2020 c 304 §§ 1-5; 2013 2nd sp.s. c 13 §§ 1101-1105: See note following RCW 47.68.250.

Effective date—2013 2nd sp.s. c 13: See note following RCW 82.08.215.