

**RCW 82.48.030 Amount of tax.** (1) (a) Except as otherwise provided in (b) of this subsection, the amount of the tax imposed by this chapter for each calendar year is as follows:

Type of aircraft	Registration fee
Single engine fixed wing	\$ 50
Small multi-engine fixed wing	65
Large multi-engine fixed wing	80
Turboprop multi-engine fixed wing	100
Turbojet multi-engine fixed wing	125
Helicopter	75
Sailplane	20
Lighter than air	20
Home built	20

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

Gross maximum take-off weight of the aircraft	Registration fee
Less than 4,001 lbs.	\$500
4,001-6,000 lbs.	\$1,000
6,001-8,000 lbs.	\$2,000
8,001-9,000 lbs.	\$3,000
9,001-12,500 lbs.	\$4,000

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

(b) An aircraft is deemed registered for the first time in this state when such aircraft was not previously registered by this state for the year immediately preceding the year in which application for registration is made. [2013 c 56 s 3; 1983 2nd ex.s. c 3 s 22; 1967 ex.s. c 9 s 3; 1963 c 199 s 6; 1961 c 15 s 82.48.030. Prior: 1949 c 49 s 3; Rem. Supp. 1949 s 11219-35.]

**Effective date—2013 c 56:** See note following RCW 84.36.133.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.