

**RCW 84.36.080 Certain ships and vessels.** (1) All ships and vessels which are exempt from excise tax under RCW 82.49.020(2) and excepted from the registration requirements of RCW 88.02.570(10) shall be and are hereby made exempt from all ad valorem taxes, except taxes levied for any state purpose.

(2) All ships and vessels listed in the state or federal register of historical places are exempt from all ad valorem taxes. [2011 c 171 § 126; 2000 c 103 § 24; 1998 c 335 § 5; 1986 c 229 § 1; 1983 2nd ex.s. c 3 § 51; 1983 c 7 § 23; 1961 c 15 § 84.36.080. Prior: 1945 c 82 § 1; 1931 c 81 § 1; Rem. Supp. 1945 § 11111-2.]

**Intent—Effective date—2011 c 171:** See notes following RCW 4.24.210.

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

**Application—1986 c 229:** "This act shall be effective for taxes levied for collection in 1987, and thereafter." [1986 c 229 § 4.]

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

**Construction—Severability—Effective dates—1983 c 7:** See notes following RCW 82.08.020.

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

*Valuation of vessels—Apportionment: RCW 84.40.036.*