

**RCW 84.36.100 Size of vessel immaterial.** RCW 84.36.080 and 84.36.090 shall apply to all ships, vessels and boats, irrespective of size, and to the taxes thereon becoming due and payable. [1961 c 15 s 84.36.100. Prior: 1945 c 82 s 3; 1931 c 81 s 3; Rem. Supp. 1945 s 11111-4.]