

of the bill are located in the Bellingham, Clover Park, Lake Washington, Olympia, Renton, Tacoma and Walla Walla school districts. The Olympia and Walla Walla institutes are located in third class counties; thus these school districts would not have the option afforded by section 77 to the other five school districts operating independent vocational-technical institutes. This may be of little consequence in Walla Walla where the school district plans to operate its institute as a part of the Walla Walla Community College; thus Olympia school district may be the only district denied the option to maintain an independent vocational-technical institute.

"Irrespective of the choice which may be made by these local districts, I believe it should be a choice equally available to all districts maintaining independent vocational-technical institutes. Therefore, I have vetoed that portion of section 77 which limits this choice to districts

'Located in any county of the second, first, A or AA class.'
 "The remainder of Substitute House Bill No. 548 is approved."

DANIEL J. EVANS,
 Governor.

CHAPTER 9.

[House Bill No. 3.]

AIRCRAFT AND AIRMEN—REGISTRATION— CERTIFICATES—AIRCRAFT EXCISE TAX.

AN ACT relating to aircraft; amending section 82.48.010, chapter 15, Laws of 1961 and RCW 82.48.010; amending section 82.48.020, chapter 15, Laws of 1961 and RCW 82.48.020; amending section 82.48.030, chapter 15, Laws of 1961 as amended by section 6, chapter 199, Laws of 1963, and RCW 82.48.030; amending section 82.48.070, chapter 15, Laws of 1961 and RCW 82.48.070; amending section 82.48.080, chapter 15, Laws of 1961 and RCW 82.48.080; amending section 82.48.110, chapter 15, Laws of 1961 and RCW 82.48.110; amending section 23, chapter 165, Laws of 1947 as amended by section 11, chapter 49, Laws of 1949, and RCW 14.04.230; amending section 25, chapter 165, Laws of 1947 as last amended by section 11, chapter 150, Laws of 1955 and RCW 14.04.250; repealing sections 82.48.040 and 82.48.050, chapter 15, Laws of 1961 and RCW 82.48.040 and 82.48.050; and providing penalties.

*Be it enacted by the Legislature of the State of
 Washington:*

Section 1. Section 82.48.010, chapter 15, Laws of 1961 and RCW 82.48.010 are each amended to read as follows:

For the purposes of this chapter, unless otherwise required by the context:

RCW 82.48.010
 amended.

Aircraft
 taxation.

“Aircraft” means any weight-carrying device or structure for navigation of the air, designed to be supported by the air, but which is heavier than air;

“Director” means the director of the department of motor vehicles; and

“Person” includes a firm, partnership or corporation.

Definitions.

Sec. 2. Section 82.48.020, chapter 15, Laws of 1961 and RCW 82.48.020 are each amended to read as follows:

RCW 82.48.020 amended.

An annual excise tax is hereby imposed for the privilege of using any aircraft in the state. A current certificate of air worthiness with a current inspection date from the appropriate federal agency and/or the purchase of aviation fuel shall constitute the necessary evidence of aircraft used or intended use. The tax shall be collected for each calendar year by the director of the department of motor vehicles, and must be paid during the month of January. No additional tax shall be imposed under this chapter upon any aircraft upon the transfer of ownership thereof, if the tax imposed by this chapter with respect to such aircraft has already been paid for the year in which transfer of ownership occurs. A penalty of five dollars shall be levied against all aircraft not timely registered.

Annual excise tax on aircraft.

Note: See also section 27, chapter 149, Laws of 1967 ex. sess.

Sec. 3. Section 82.48.030, chapter 15, Laws of 1961 as amended by section 6, chapter 199, Laws of 1963, and RCW 82.48.030 are each amended to read as follows:

RCW 82.48.030 amended.

The amount of the tax imposed by this chapter for each calendar year shall be fifteen dollars for each single engine aircraft, and twenty-five dollars for each multi-engine aircraft, irrespective of make, type, year of manufacture or any other type of classification: *Provided*, That the calendar year shall be divided into twelve parts corresponding to the

Annual excise tax on aircraft
—Rate.

Aircraft taxation.

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 shall only be levied for the remaining months of the calendar year including the month in which the aircraft is being registered: *Provided further*, That the minimum amount payable shall be three dollars.

An aircraft shall be 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.

RCW 82.48.070 amended.

Sec. 4. Section 82.48.070, chapter 15, Laws of 1961 and RCW 82.48.070 are each amended to read as follows:

Tax receipt.

The director shall give a receipt to each person paying the excise tax.

RCW 82.48.080 amended.

Sec. 5. Section 82.48.080, chapter 15, Laws of 1961 and RCW 82.48.080 are each amended to read as follows:

Deposit to motor vehicle excise fund.

The director shall regularly pay to the state treasurer the excise taxes collected under this chapter, which shall be credited by the state treasurer to the motor vehicle excise fund.

RCW 82.48.110 amended.

Sec. 6. Section 82.48.110, chapter 15, Laws of 1961 and RCW 82.48.110 are each amended to read as follows:

Aircraft taxed by state exempt from ad valorem taxes.

The first tax to be collected under this chapter shall be for the calendar year 1968. No aircraft with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation so long as this chapter remains in effect, and any such assessment heretofore made except under authority of section 13, chapter 49, Laws of 1949 and section 82.48.110, chapter 15, Laws of 1961 is hereby directed to be canceled: *Provided*, That any aircraft, whether or not subject to the

provisions of this chapter, with respect to which the excise tax imposed by this chapter will not be paid or has not been paid for any year shall be listed and assessed for ad valorem taxation in that year, and the ad valorem tax liability resulting from such listing and assessment shall be collected in the same manner as though this chapter had not been passed: *Provided further*, That this chapter shall not be construed to affect any ad valorem tax based upon assessed valuations made in 1948 and/or any preceding year for taxes payable in 1949 or any preceding year, which ad valorem tax liability tax for any such years shall remain payable and collectible in the same manner as though this chapter had not been passed.

Sec. 7. Section 23, chapter 165, Laws of 1947 as amended by section 11, chapter 49, Laws of 1949, and RCW 14.04.230 are each amended to read as follows:

RCW 14.04.230
amended.

It shall be unlawful for any person to operate or cause or authorize to be operated any civil aircraft within this state unless such aircraft has an appropriate effective certificate, permit or license issued by the United States, if such certificate, permit or license is required by the United States, and a current registration certificate issued by the director of the department of motor vehicles, if registration of the aircraft with the department of motor vehicles is required by this chapter. It shall be unlawful for any person to engage in aeronautics as an airman in the state unless he has an appropriate effective airman certificate, permit, rating or license issued by the United States authorizing him to engage in the particular class of aeronautics in which he is engaged, if such certificate, permit, rating or license is required by the United States.

Airmen—Reg-
istration—Cer-
tification.

Where a certificate, permit, rating or license is required for an airman by the United States, it shall

Aircraft—
Airmen.

be kept in his personal possession when he is operating within the state. Where a certificate, permit or license is required by the United States or by this chapter for an aircraft, it shall be carried in the aircraft at all times while the aircraft is operating in the state and shall be conspicuously posted in the aircraft where it may be readily seen by passengers or inspectors. Such certificates shall be presented for inspection upon the demand of any peace officer, or any other officer of the state or of a municipality or member, official or employee of the aeronautics commission authorized pursuant to this chapter to enforce the aeronautics laws, or any official, manager or person in charge of any airport, or upon the reasonable request of any person.

Note: See also section 1, chapter 207, Laws of 1967.

RCW 14.04.250
amended.

Sec. 8. Section 25, chapter 165, Laws of 1947 as last amended by section 11, chapter 150, Laws of 1955, and RCW 14.04.250 are each amended to read as follows:

Aircraft reg-
istration and
certification.

Every aircraft shall be registered with the department of motor vehicles for each calendar year in which the aircraft is operated within this state. A fee of four dollars shall be charged for each such registration and each annual renewal thereof.

Possession of the appropriate effective federal certificate, permit, rating, or license relating to ownership and airworthiness of the aircraft, and payment of the excise tax imposed by Title 82 for the privilege of using the aircraft within this state during the year for which the registration is sought, and payment of the registration fee required by this section shall be the only requisites for registration of an aircraft under this section.

The registration fee imposed by this section shall be payable to and collected by the director of the department of motor vehicles. The fee for any calendar year must be paid during the month of January,

and shall be collected by the director of the department of motor vehicles at the time of the collection by him of the said excise tax. If the director of the department of motor vehicles is satisfied that the requirements for registration of the aircraft have been met, he shall thereupon issue to the owner of the aircraft a certificate of registration therefor. The director of the department of motor vehicles shall pay to the state treasurer the registration fees collected under this section, which registration fees shall be credited to the general fund.

It shall not be necessary for the registrant to provide the director of the department of motor vehicles with originals or copies of federal certificates, permits, ratings, or licenses. The director of the department of motor vehicles shall issue certificates of registration, or such other evidences of registration or payment of fees as he may deem proper; and in connection therewith may prescribe requirements for the possession and exhibition of such certificates or other evidences.

The provisions of this section shall not apply to:

(1) An aircraft owned by and used exclusively in the service of any government or any political subdivision thereof, including the government of the United States, any state, territory, or possession of the United States, or the District of Columbia, which is not engaged in carrying persons or property for commercial purposes;

(2) An aircraft registered under the laws of a foreign country;

(3) An aircraft which is owned by a nonresident and registered in another state: *Provided*, That if said aircraft shall remain in and/or be based in this state for a period of ninety days or longer it shall not be exempt under this section;

(4) An aircraft engaged principally in commercial flying constituting an act of interstate or foreign commerce;

Aircraft registration and certification.

(5) An aircraft owned by the manufacturer thereof while being operated for test or experimental purposes, or for the purpose of training crews for purchasers of the aircraft;

(6) An aircraft being held for sale, exchange, delivery, test, or demonstration purposes solely as stock in trade of an aircraft dealer licensed under Title 14 RCW.

The director of the department of motor vehicles shall be notified within one week of any change in ownership of a registered aircraft. The notification shall contain the N, NC, NR, NL, or NX number of the aircraft, the full name and address of the former owner, and the full name and address of the new owner. For failure to so notify the director of the department of motor vehicles, the registration of that aircraft may be canceled by the director of the department of motor vehicles, subject to reinstatement upon application and payment of a reinstatement fee of ten dollars by the new owner.

Repeal.

Sec. 9. Sections 82.48.040 and 82.48.050, chapter 15, Laws of 1961 and RCW 82.48.040 and 82.48.050 are each hereby repealed.

Passed the House March 14, 1967.

Passed the Senate March 28, 1967.

Approved by the Governor April 5, 1967.