

CHAPTER 81.

[S. B. 216.]

TAX EXEMPTION FOR SHIPS AND VESSELS.

AN ACT exempting certain ships and vessels from certain taxes.

*Be it enacted by the Legislature of the State of Washington:*Interstate
and foreign
commerce.

SECTION 1. All ships and vessels whose home ports of registry are in the State of Washington, engaged in interstate commerce, foreign commerce and/or commerce between ports of the State of Washington and the high seas, shall be and are hereby made exempt from all taxes of every kind whatsoever, except taxes levied for any state purpose.

Under 200
tons burden.

SEC. 2. All ships and vessels under two hundred tons burden, whose home ports of registry are in the State of Washington, shall be and are hereby made exempt from all taxes of every kind whatsoever, except taxes levied for any state purpose and twenty per centum of taxes levied for all other purposes.

Taxes pay-
able 1932 and
subsequently.

SEC. 3. This act shall apply to taxes due and payable in the year 1932, and subsequent years.

Passed the Senate March 12, 1931.

Passed the House March 12, 1931.

Approved by the Governor March 18, 1931.