

CHAPTER 229

[Substitute House Bill No. 1827]

SHIPS AND VESSELS—PROPERTY TAXATION

AN ACT Relating to the property taxation of ships and vessels; amending RCW 84.36-.080 and 84.08.200; adding new sections to chapter 84.40 RCW; creating a new section; and recodifying RCW 84.08.200.

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

Sec. 1. Section 84.36.080, chapter 15, Laws of 1961 as last amended by section 51, chapter 3, Laws of 1983 2nd ex. sess. and RCW 84.36.080 are each amended to read as follows:

(1) All ships and vessels which are exempt from excise tax under subsection (2) of RCW 82.49.020 and subsection (10) of RCW 88.02.030 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.

NEW SECTION. Sec. 2. A new section is added to chapter 84.40 RCW to read as follows:

(1) As used in this section, "apportionable vessel" means a ship or vessel, other than one operated by a steamboat company as defined in RCW 84.12.200, which is:

- (a) Engaged in interstate commerce;
- (b) Engaged in foreign commerce; and/or
- (c) Engaged exclusively in fishing, tendering, harvesting, and/or processing seafood products on the high seas or waters under the jurisdiction of other states.

(2) The value of each apportionable vessel shall be apportioned to this state based on the number of days or fractions of days that the vessel is within this state during the preceding calendar year: PROVIDED, That if the total number of days the vessel is within the limits of the state does not exceed one hundred twenty for the preceding calendar year, no value shall be apportioned to this state.

(3) Days during which an apportionable vessel is in the state exclusively for one or more of the following purposes shall not be considered as days within this state, if the length of time is reasonable for the purpose:

- (a) Undergoing repair or alteration;
- (b) Taking on or discharging cargo, passengers, or supplies; and
- (c) Serving as a tug for a vessel under (a) or (b) of this subsection.

(4) Days during which an apportionable vessel leaves this state only while navigating the high seas in order to travel between points in this state shall be considered as days within this state.

Sec. 3. Section 5, chapter 250, Laws of 1984 and RCW 84.08.200 are each amended to read as follows:

(1) Every individual, corporation, association, partnership, trust, and estate shall list with the department of revenue all ships and vessels which are subject to their ownership, possession, or control and which are ~~((subject to ad valorem taxation under RCW 84.36.080))~~ not entirely exempt from property taxation, and such listing shall be subject to the same requirements, penalties, and liens provided in this chapter and chapter~~((s 84.40 and))~~ 84.60 RCW for all other personal property in the same manner as provided therein.

(2) The department shall assess all ships and vessels and shall certify to the respective county assessors the equalized values thereof, subject to the same rules as other state-assessed properties in accordance with RCW 84.12.370 and 84.16.130 and chapter 84.48 RCW.

(3) Any ship or vessel owner disputing the assessment under this section shall have the same rights of review as any other vessel owner subject to the excise tax contained in chapter 82.49 RCW in accordance with RCW 82.49.060.

NEW SECTION. Sec. 4. This act shall be effective for taxes levied for collection in 1987, and thereafter.

NEW SECTION. Sec. 5. RCW 84.08.200, as amended by section 3 of this act, shall be recodified in chapter 84.40 RCW.

Passed the House March 9, 1986.

Passed the Senate March 6, 1986.

Approved by the Governor April 3, 1986.

Filed in Office of Secretary of State April 3, 1986.

CHAPTER 230

[Substitute House Bill No. 1726] CHARITABLE SOLICITATIONS

AN ACT Relating to charitable solicitations; amending RCW 19.09.010, 19.09.020, 19.09.065, 19.09.075, 19.09.079, 19.09.085, 19.09.095, 19.09.100, 19.09.200, 19.09.210, 19.09.230, 19.09.240, 19.09.190, and 19.09.275; adding new sections to chapter 19.09 RCW; repealing RCW 19.09.030, 19.09.045, 19.09.050, and 19.09.069; prescribing penalties; making an appropriation; and providing an effective date.

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

Sec. 1. Section 1, chapter 13, Laws of 1973 1st ex. sess. and RCW 19.09.010 are each amended to read as follows:

The purpose of this chapter is to ~~((protect the general public and public charity in the state of Washington, to require full public disclosure of facts))~~ provide citizens of the state of Washington with information relating to persons and organizations who solicit funds from the public for public charitable purposes~~((, the purposes for which such funds are solicited, and~~