

**RCW 82.08.0266 Exemptions—Sales of watercraft to nonresidents for use outside the state.** The tax levied by RCW 82.08.020 shall not apply to sales to nonresidents of this state for use outside of this state of watercraft requiring coast guard registration or registration by the state of principal use according to the federal boating act of 1958, even though delivery be made within this state, but only when (1) the watercraft will not be used within this state for more than forty-five days and (2) an appropriate exemption certificate supported by identification ascertaining residence as required by the department of revenue and signed by the purchaser or his or her agent establishing the fact that the purchaser is a nonresident and that the watercraft is for use outside of this state, a copy of which shall be retained by the dealer. [2013 c 23 s 316; 1999 c 358 s 5; 1980 c 37 s 33. Formerly RCW 82.08.030(15).]

**Effective date—1999 c 358 ss 1 and 3-21:** See note following RCW 82.04.3651.

**Intent—1980 c 37:** See note following RCW 82.04.4281.