



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information:

WAC 458-20-238 (Rule 238) *Sales of watercraft to nonresidents—Use of watercraft in Washington by nonresidents* explains the taxability of nonresident individuals' and entities' temporary use of watercraft in Washington. It explains when a vessel use tax permit, nonresident vessel permit, or nonresident vessel repair affidavit should be applied for.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: May 23, 2016

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department is proposing revisions to Rule 238 to include:

- Information pertaining to nonresident vessel permits added to RCW 88.02.620 from 2015 3rd special session, chapter 6 (ESSB 6057). This legislation allows nonresident entity owned vessels, at least 30 feet in length but no more than 164 feet in length, to obtain a nonresident permit. The permit must be obtained on or before the sixty-first day of use in Washington State. See subsection (4)(e);
- A rewritten subsection (1) to improve readability;
- Updated statute references; and
- Bold subsection headings as needed.

Copies of draft rules are available for viewing and printing on our website at [Rules Agenda](#)

Reasons supporting proposal: 2015 3rd special session, chapter 6 (ESSB 6057).

Statutory authority for adoption: RCW 82.32.300 and 82.01.060(2)

Statute being implemented: RCW 82.32.865

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: March 23, 2016

TIME: 9:02 AM

WSR 16-07-148

Date

March 23, 2016

Name

Kevin Dixon

Signature

Title

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- Public
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None.

AMENDATORY SECTION (Amending WSR 08-14-022, filed 6/20/08, effective 7/21/08)

WAC 458-20-238 Sales of watercraft to nonresidents—Use of watercraft in Washington by nonresidents. (1) **Introduction.** This ((section)) rule explains ((the retail sales tax exemption provided by RCW 82.08.0266 for sales to nonresidents of watercraft requiring United States Coast Guard documentation or state registration; the retail sales tax exemption provided by RCW 82.08.02665 for sales of watercraft to residents of foreign countries; and the retail sales and use tax exemptions contained in Substitute House Bill No. 1002 (SHB 1002), chapter 22, Laws of 2007 relating to sales or use of vessels thirty feet or longer to or by nonresident individuals. These statutes provide the exclusive authority for granting a retail sales tax exemption for sales of such watercraft when delivery is made within Washington. This section explains the requirements to be met, and the documents which must be preserved, to substantiate a claim of exemption. It also discusses use tax exemptions for nonresidents bringing watercraft into Washington for enjoyment and/or repair.

This section primarily deals with the retail sales and use taxes where delivery takes place or vessel is used in Washington. Sellers should refer to WAC 458-20-193 Inbound and outbound interstate sales of tangible personal property if they deliver the vessel to the purchaser at an out-of-state location. Purchasers also should be aware that there is a watercraft excise tax which may apply to the purchase or use of watercraft in Washington. (See chapter 82.49 RCW et seq.) In addition, purchasers of commercial vessels may have annual liability for personal property tax):

• Nonresident temporary use of watercraft in Washington waters for sales and use tax purposes;

• Purchase and delivery of vessels in Washington by nonresidents, and the application or exemption of retail sales and use taxes;

• The vessel use permit, authorized by RCW 82.08.700 and 82.12.700, for one year in Washington waters by nonresident individuals for vessels thirty feet or longer;

• The nonresident vessel permit, authorized by RCW 88.02.620, for individual persons extending their stay an additional sixty days on Washington waters;

• The nonresident entity vessel permit, authorized by RCW 88.02.620 and 82.32.865, that allows for an additional sixty days on Washington waters; and

• The nonresident vessel repair affidavit required when vessels are in Washington exclusively for repair. RCW 88.02.570.

(a) **Examples.** Examples found in this rule identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The tax results of other situations must be determined after a review of all the facts and circumstances.

(b) **Other rules that may be relevant.**

(i) WAC 458-20-136 Manufacturing, processing for hire, fabricating;

(ii) WAC 458-20-178 Use tax and the use of tangible personal property;

(iii) WAC 458-20-193 Interstate sales of tangible personal property; and

(iv) WAC 458-20-19301 Multiple activities tax credits.

(2) **Business and occupation (B&O) tax.** Retailing B&O tax is due on all sales of watercraft to consumers if delivery is made within the state of Washington, even though the sale may qualify for an exemption from ~~((the))~~ retail sales tax. If the seller also manufactures the vessel in Washington, the seller must report under both the manufacturing and wholesaling or retailing classifications of the B&O tax, and claim a multiple activities tax credit (MATC). For additional information on manufacturing and the MATC, manufacturers should ~~((also))~~ refer to WAC 458-20-136 ~~((Manufacturing, processing for hire, fabricating) and WAC))~~ and 458-20-19301 ~~((Multiple activities tax credits))~~.

(3) **Retail sales tax.** The retail sales tax generally applies to the sale of watercraft to consumers when delivery is made within the state of Washington. Under certain conditions, however, retail sales tax exemptions are available for sales of watercraft to nonresidents of Washington, even when delivery is made within Washington.

(a) **Exemptions for sales of watercraft, to nonresidents, requiring United States Coast Guard documentation and certain sales of vessels to residents of foreign countries.** RCW 82.08.0266 provides an exemption from ~~((the))~~ retail sales tax for sales of watercraft to residents of states other than Washington for use outside this state, even when delivery is made within Washington. The exemption provided by RCW 82.08.0266 is limited to sales of watercraft requiring United States Coast Guard ~~((documentation or))~~ registration ~~((with))~~ or registration by the state ~~((in which the vessel will be principally used, but only when that state has assumed the registration and numbering function under))~~ of principal use according to the Federal Boating Act of 1958.

RCW 82.08.02665 provides a retail sales tax exemption for sales of vessels to residents of foreign countries for use outside this state, even when delivery is made in Washington. This exemption is not limited to the types of watercraft qualifying for the exemption provided by RCW 82.08.0266. The term "vessel," for the purposes of RCW 82.08.02665, means every watercraft used or capable of being used as a means of transportation on the water, other than a seaplane.

(i) **Exemption requirements.** The following requirements must be met to perfect any claim for exemption under RCW 82.08.0266 and 82.08.02665:

(A) The watercraft must ~~((leave Washington waters))~~ not be used within this state for more than forty-five days ~~((of))~~ from delivery;

(B) The seller must examine acceptable proof that the buyer is a resident of another state or a foreign country; and

(C) The seller, at the time of the sale, must retain as a part of its records a completed exemption certificate to document the exempt nature of the sale. This requirement may be satisfied by using the department's "Buyer's Retail Sales Tax Exemption Certificate," or another certificate with substantially the information as it relates to the exemption provided by RCW 82.08.0266 and 82.08.02665. The certificate must be completed in its entirety, and retained by the seller. A blank certificate ~~((can be obtained via the internet at <http://dor.wa.gov>, by facsimile by calling Fast Fax at (360) 786-6116 or (800) 647-7706 (using menu options), or by writing to: Taxpayer Services, Department of Revenue, P.O. Box 47478, Olympia, Washington 98504-7478))~~ is available on the department of revenue's (department) web site at dor.wa.gov.

The seller should not accept an exemption certificate if the seller becomes aware of any information prior to the completion of the sale ~~((which))~~ that is inconsistent with the ~~((purchaser's))~~ buyer's

claim of residency, such as a Washington address on a credit application.

(ii) **Component parts and repairs.** The exemptions provided by RCW 82.08.0266 and 82.08.02665 apply only to sales of watercraft. For the purposes of these exemptions, the term "watercraft" includes component parts which are installed in or on the watercraft prior to delivery to and acceptance by the buyer, but only when these parts are sold by the seller of the watercraft. "Component part" means tangible personal property which is attached to and used as an integral part of the operation of the watercraft, even if the item is not required mechanically for the operation of the watercraft. Component parts include, but are not necessarily limited to, motors, navigational equipment, radios, depthfinders, and winches, whether ~~((themselves))~~ they are permanently attached to the watercraft or held by brackets which are permanently attached. If held by brackets, the brackets must be permanently attached to the watercraft in a definite and secure manner.

These exemptions do not extend to the sale of boat trailers, repair parts, or repair labor. These exemptions also do not extend to a separate seller of unattached component parts, even though these parts may be manufactured specifically for the watercraft and/or permanently installed in or on the watercraft prior to the watercraft being delivered to and accepted by the buyer.

(b) ~~((Exemption))~~ **A one year "use permit" for vessels thirty feet or longer.** ~~((Effective July 1, 2007, SHB 1002, chapter 22, Laws of 2007, a))~~ RCW 82.08.700 and 82.12.700 provide the retail sales and use tax ((exemption is available)) exemptions for sales of vessels thirty feet or longer to individuals who are nonresidents of Washington.

(i) **Exemption requirements.** The following requirements must be met in order for an individual to claim ~~((this exemption))~~ these exemptions:

(A) The individual must provide valid proof of nonresidency at the time of purchase;

(B) The vessel purchased must measure at least thirty feet in length; and

(C) The individual must obtain a valid use permit from the vessel dealer authorized to sell use permits.

(ii) **Valid proof of nonresidency.** An individual may prove nonresidency with identification that:

(A) Includes a photograph of the individual;

(B) Is issued by the jurisdiction in which the individual claims residency;

(C) Includes the individual's residential address; and

(D) Is issued for the purpose of establishing an individual's residency in a jurisdiction outside Washington state.

Acceptable identification includes a valid out-of-state driver's license.

(iii) **Use permits.** A use permit is not renewable ~~((and))~~. It costs five hundred dollars for vessels thirty to fifty feet, and eight hundred dollars for vessels greater than fifty feet in length. The permit includes an affidavit (affidavit) from the buyer declaring that the purchased vessel will be used in a manner consistent with this exemption. The use permit also includes an adhesive sticker (sticker) that must be displayed on the purchased vessel and ~~((which))~~ is valid for twelve consecutive months from the date of purchase. The sticker serves as proof of a validly issued use permit. Vessel dealers are not obligated to issue use permits to any individual. Buyers must elect this exemption irrevocably and may not elect additional exemptions un-

der RCW 82.08.0266 and 82.08.02665 for the same period. Individuals must wait twenty-four months from the expiration of a use permit before claiming the use tax exemption for their vessel pursuant to RCW 82.12.0251.

(iv) **What are the obligations of vessel dealers?** A vessel dealer (~~(who elects)~~) electing to issue a use permit under this (~~(section has the following obligations)~~) subsection must:

(A) Examine and determine, in good faith, whether the individual has valid proof of nonresidency.

(B) Use (~~(department of revenue's (department))~~) the department's approved use permits. ((Obtain department's)) Use permits ((from: Taxpayer Account Administration Division, Department of Revenue, P.O. Box 47476, Olympia, Washington 98504-7476, Telephone 360-902-7065)) are available on the department's web site at dor.wa.gov.

(C) Retain copies of issued use permits in (~~(his or her)~~) their records for the statutory period. For information about the statutory period and maintaining records, please refer to WAC 458-20-254 ((Recordkeeping)).

(D) Provide copies of issued use permits to the department on a quarterly basis. Copies of issued permits must be sent to: Taxpayer Account Administration Division, Department of Revenue, P.O. Box 47476, Olympia, Washington 98504-7476.

(E) Collect, remit, and report use permit fees. Dealers report use permit fees on their excise tax returns and remit in accordance with RCW 82.32.045.

(F) Electronically file all returns, as described in RCW (~~(82.32.050)~~) 82.32.080, with the department. Nonelectronically filed returns are not deemed filed unless approved by the department for good cause shown.

(v) **Liability for retail sales ((and use)) tax.**

(A) (~~(If an)~~) A nonresident individual may purchase a vessel in Washington without paying retail sales tax and remain in the state for twelve consecutive months, from the date of issuance, by obtaining a use permit under RCW 82.08.700 from the vessel dealer. If the nonresident individual ((obtains a use permit for a vessel under this section and)) uses that vessel in Washington after the use permit expires, the individual will be liable for retail sales tax on the original selling price of that vessel (along with interest ((retroactive to)) from the date of purchase at the rate provided in RCW 82.32.050).

(B) Vessel dealers (~~(will be)~~) are personally liable for retail sales tax if the dealer either does not collect retail sales tax when making sales to individuals without valid identification establishing nonresidency, or fails to maintain records of sales as provided under (b)(iv) of this subsection.

(4) **Deferred retail sales or use tax.** If Washington retail sales tax has not been paid, persons using watercraft on Washington waters are required to report and remit to the department (~~(such)~~) sales tax (commonly referred to as deferred retail sales tax) or use tax, unless the use is specifically exempt by law. A credit against Washington's use tax is allowed for retail sales or use tax previously paid by the user or the user's bailor or donor with respect to the property to any other state of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof, prior to the use of the property in Washington. (~~(RCW 82.12.035. See also)~~) For additional information on use tax refer to WAC 458-20-178 ((Use tax)).

(a) **Purchased and used within Washington for more than forty-five days.** Tax is due on the use by any nonresident of watercraft purchased from a Washington (~~vendor~~) seller and first used within this state for more than forty-five days if retail sales or use tax (~~has not been~~) was not paid by the user. Tax is due notwithstanding the watercraft qualified for a retail sales tax exemption at the time of purchase.

(b) **Temporary use.** Use tax does not apply (~~to the~~), for the first sixty days, for temporary use or enjoyment of watercraft brought into this state by nonresidents while temporarily within this state.

(i) For watercraft owned by nonresident entities (i.e., corporations, limited liability companies, trusts, partnerships, etc.), it will be presumed that use within Washington exceeding sixty days in any twelve-month period is more than temporary use and use tax is due, except as otherwise provided in this (~~section~~) rule. For vessels at least thirty feet in length, but no more than one hundred sixty-four feet in length, see subsection (e) of this subsection.

(ii) Nonresident individuals (whether residents of other states or foreign countries) may temporarily bring watercraft into this state for sixty days before they are required to obtain a nonresident vessel permit, from the department of licensing, to continue their use or enjoyment without incurring liability for the use tax (~~if~~). RCW 88.02.620. Such use (~~does~~) may not exceed a total of six months in any twelve-month period. To qualify for this six-month exemption period, the watercraft must be issued a valid number under federal law or by an approved authority of the state of principal operation, be documented under the laws of a foreign country, or have a valid United States customs service cruising license. (~~The watercraft must also satisfy all identification requirements under RCW 88.02.030 for any period after the first sixty days.~~) Failure to meet the applicable documentation and identification requirements will result in a loss of the exemption.

(c) **Repair, alteration, or reconstruction of watercraft in Washington.** Watercraft owned by nonresidents and in this state exclusively for repair, alteration, or reconstruction are exempt from the use tax if removed from this state within sixty days. RCW 88.02.570 and 82.12.0251. If repair, alteration, or reconstruction cannot be completed within this period, the exemption may be extended by filing with the department's compliance division an affidavit as required by RCW (~~88.02.030~~) 88.02.570 verifying the vessel is located (~~upon~~) on the waters of this state exclusively for repair, alteration, reconstruction, or testing. This document, titled "Nonresident (~~Out of State~~) Vessel Repair Affidavit," is effective for sixty days. If additional extensions of the exemption period are needed, additional affidavits must be sent to the department prior to the expiration date. Failure to file this affidavit can result in requiring that the vessel be registered in Washington and subject to the use tax.

(d) **One year "use permit" for nonresident individuals - Use tax exemption for vessels thirty feet or longer.** (~~Effective July 1, 2007, SHB 1002, chapter 22, Laws of 2007 exempts~~) RCW 82.12.700 provides an exemption from use tax for the purchase of vessels thirty feet or longer used in Washington by nonresident individuals. This exemption is available to nonresident individuals in any of the three following situations: The vessel is purchased from a vessel dealer and a use permit is obtained in accordance with subsection (3)(b) of this (~~section~~) rule; the vessel is purchased in Washington from someone other than a vessel dealer and within fourteen days of purchase the nonresi-

dent individual obtains a use permit under this subsection; the vessel is acquired outside Washington and the nonresident individual, within fourteen days of bringing the vessel into Washington, buys a use permit as provided under this subsection. Any vessel dealer that issues permits under subsection (3)(b) of this ~~((section))~~ rule must also issue permits under this subsection.

(i) **What are the obligations of vessel dealers?** Vessel dealers that issue use permits have the same obligations as those described in subsection (3)(b)(iv) of this ~~((section))~~ rule. Vessel dealers may not issue use permits under this subsection where a nonresident individual has already obtained a use permit under subsection (3)(b) of this ~~((section))~~ rule.

(ii) **Valid proof of nonresidency.** Nonresident individuals must meet the same identification requirements described in subsection (3)(b)(ii) of this ~~((section))~~ rule.

(iii) **Use permits.** The use permit is not renewable and costs five hundred dollars for vessels thirty to fifty feet and eight hundred dollars for vessels greater than fifty feet in length. This use permit must be displayed on the vessel and is valid for twelve consecutive months from the date of issuance. Nonresident individuals must obtain a use permit from a vessel dealer; however, vessel dealers are not obligated to issue these use permits. Nonresident individuals must elect this exemption irrevocably and may not elect exemption under RCW 82.08.0266 and 82.08.02665 for the same period. The nonresident individual must wait twenty-four consecutive months from the expiration of a use permit before claiming exemption for a vessel under RCW 82.12.0251.

(iv) **Liability for use tax.**

(A) If a nonresident ~~((individual continues to use a))~~ individual's vessel is in Washington after ~~((his or her))~~ their use permit expires, that individual ~~((shall be))~~ is liable for use tax under RCW 82.12.020. Liability for use tax will be based ~~((upon))~~ on the value of the vessel at the time it was either purchased or first brought into Washington. Interest will accrue ~~((retroactive to))~~ from the date of purchase or first use in Washington at a rate set by RCW 82.32.050.

(B) Vessel dealers are personally liable for use tax where a dealer either issues a use permit to a nonresident individual who does not hold valid proof of nonresidency, or fails to maintain records for each use permit issued showing the type of identification accepted, the identification numbers, and expiration date.

(e) Permits for nonresident entity owned vessels 30 feet - 164 feet. Effective September 1, 2015, a nonresident entity vessel owner that is not a natural person, may qualify to receive a nonresident vessel permit from the department of licensing under RCW 88.02.620.

(i) This permit applies only to vessels at least thirty feet in length, but no more than one hundred sixty-four feet in length.

(ii) An application must be filed, prior to the sixty-first day of use in this state, to obtain a nonresident vessel permit. Application must be made directly to the department for written approval in accordance with RCW 82.32.865.

(iii) To qualify, no Washington resident may be a principal of the nonresident entity. For the purpose of this subsection, "principal" means a natural person that owns, directly or indirectly, including through any tiered ownership structure, more than a one percent interest in the nonresident person applying for a nonresident vessel permit.

(iv) The "Nonresident Vessel Permit Approval Application" can be found on the department's web site at dor.wa.gov.

(5) **Examples.** ~~((The following examples identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The tax results of other situations must be determined after a review of all facts and circumstances.))~~ In all applicable examples, retailing B&O tax is due from the seller for all sales of watercraft and parts, and all charges for repair parts and labor.

(a) **Example 1.** Mr. Kelley, a resident of California, pilots his cabin cruiser ~~((which))~~ that is registered in that state into Puget Sound for his enjoyment. On the sixtieth day of his stay, Mr. Kelley obtains ~~((an identification document))~~ a 60-day nonresident vessel permit for the cabin cruiser under RCW ~~((88.02.030))~~ 88.02.620 from the department of licensing. To further extend his stay in Washington waters, he applies for a second ~~((identification document))~~ permit within the prescribed period. In the middle of his fifth month on Puget Sound, Mr. Kelley departs and returns the ~~((craft))~~ cabin cruiser to its home port in California. The stay would not subject Mr. Kelley to use tax. ~~((On the other hand,))~~ The same would be true if Mr. Kelley were a resident of Vancouver, British Columbia, ~~((bringing a vessel))~~ with a cabin cruiser registered in Canada, ~~((he would also have to))~~ as long as he timely obtains and displays the ~~((appropriate identification document))~~ permit required by RCW ~~((88.02.030))~~ 88.02.570 and 88.02.620 to allow his temporary use of the ~~((watercraft))~~ cabin cruiser in Washington.

(b) **Example 2.** Company A sells a yacht to John Doe, an Oregon resident, who takes delivery in Washington. The yacht is required to be registered by the state of Oregon. The vessel is removed from Washington waters within forty-five days of delivery. Company A examines a driver's license confirming John Doe ~~((to be))~~ is an Oregon resident, and records this information in the sales file. Company A does not complete and retain the required exemption certificate.

The sale of the yacht is subject to the retail sales tax. The exclusive authority for granting a retail sales tax exemption for this sale is provided by RCW 82.08.0266. Completion of an exemption certificate is a statutorily imposed condition for obtaining this exemption. Company A has not satisfied the conditions and requirements necessary to grant an exemption under this statute. The exemption provisions under RCW 82.08.0273 for sales to nonresidents of states having less than three percent retail sales tax ~~((can))~~ may not be used for purchases of vessels which require United States Coast Guard documentation, or registration in the state of principal use. If the exemption certificate had been properly completed at the time of sale, this sale would have qualified for the retail sales tax exemption.

(c) **Example 3.** Mr. Jones, a California resident, contracts Company B to manufacture a pleasure yacht. Mr. Jones purchases a boat motor from Company Y with instructions that delivery be made to Company B for installation on the yacht. The yacht is required to be registered with the state of California, which has assumed the registration and numbering function under the Federal Boating Act of 1958. Company B examines Mr. Jones' driver's license to verify Mr. Jones is a nonresident of Washington, and retains the proper exemption certificate at the time of sale. Delivery is made in Washington, and Mr. Jones removes the ~~((vessel))~~ yacht from Washington waters within forty-five days of delivery.

The sale of the yacht by Company B to Mr. Jones is not subject to the retail sales tax, as the requirements and conditions for exemption

have been satisfied. Retail sales tax does ~~((, however,))~~ apply to the sale of the motor by Company Y to Mr. Jones. The exemption provided by RCW 82.08.0266 does not extend to a separate seller of unattached component parts, even though the parts are installed in the ~~((watercraft))~~ yacht prior to delivery.

(d) **Example 4.** Mr. Smith, a resident of British Columbia, Canada, brings his yacht into Washington with the intention of temporarily using the yacht for personal enjoyment. Mr. Smith obtains the required ~~((identification document))~~ 60-day nonresident vessel permit issued by the department of licensing. After four months of personal use, the yacht experiences mechanical difficulty. The yacht is taken to a repair facility and due to the extensive nature of the damage the yacht remains at the repair facility for six months being repaired. As explained in subsection (4)(c) of this ~~((section))~~ rule, Mr. Smith ~~((makes a timely filing of))~~ timely files each required "Nonresident ~~((Out of State))~~ Vessel Repair Affidavit." An employee of the repair facility is on board the yacht during all testing, and there is no personal use by Mr. Smith during this period. Upon completion of the repairs and testing, Mr. Smith takes delivery at the repair facility.

Mr. Smith obtains a second 60-day nonresident vessel permit so he may personally use the yacht in Washington waters for up to two months after taking delivery of the repaired yacht. He will not incur liability for use tax because the in-state use of the yacht for personal enjoyment will not exceed six months in a twelve-month period. The time the yacht is at the repair facility exclusively for repair does not count against the period of time Mr. Smith is considered to be "temporarily" using the yacht in Washington for personal enjoyment because he properly filed the repair affidavit with the department. Retail sales tax is due, and must be paid, ~~((however,))~~ on all charges for repair parts and labor. The exemption from sales tax for purchases of vessels does not extend to repairs.