

WAC 458-17-105 SHIPS AND VESSELS--DEFINITIONS.

For the purposes of WAC 458-17-105 through 458-17-120:

(1) "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) "Interstate commerce" means a ship or vessel that is engaged in transporting persons or property from one state or territory of the United States to another.

(3) "Foreign commerce" means a ship or vessel that is engaged in transporting persons or property between a state or territory of the United States and a foreign country.

(4) "Limits of the state" shall mean the normal boundaries of the state of Washington abutting Canada, Oregon, and Idaho and three miles to the west of Washington's coast line.

(5) "State levy" means that portion of the property tax that is levied by the state for state purposes. The levy rate is that rate determined locally.

(6) "Exclusively" means for no other purpose.

(7) "Alteration" means to change, make different or modify.

(8) "Repair" means to mend, remedy, renovate, or restore to a sound or good state after decay, dilapidation, or partial destruction.

[Statutory Authority: RCW 82.01.060(2). 86-21-003 (Order PT 86-5), 458-17-105, filed 10/2/86.]