This publication is designed to help you understand the legal requirements of an aircraft owner or pilot in Washington State. It provides general information about registration and taxes for aircraft. This information is current at the time of publication, but future changes may invalidate some of the information. This publication does not cover every aspect and is intended for general informational purposes only; it does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.

SALES AND USE TAX

Most Washington residents are familiar with sales tax, which applies to retail sales in this state. But few are familiar with use tax, which applies to the use of goods in Washington when sales tax has not been paid. Use tax is calculated at the same rate as sales tax. The intent is that articles purchased at retail for use in this state are subject to either sales or use tax, but not both.

As a general rule, sales or use tax is due on aircraft unless a specific exemption applies. Sales tax is due on the selling price. If sales tax was not paid, use tax is due on the value of the aircraft at the time of first use in Washington.

If you traded in an aircraft when you purchased your present aircraft, the amount subject to sales or use tax is reduced by the value of the trade-in. If you have already paid sales or use tax in another state, you are entitled to a credit for that amount against the amount of use tax due in Washington.

If your aircraft is home-built, use tax is due on the value of the materials used to build it. You may receive credit against the use tax for any sales tax you paid on the materials.
PAYMENT OF TAX

If you bought your aircraft from a Washington dealer, you should have paid sales tax at the time of the purchase. If you bought your aircraft in another state or from a private party, you may not have paid sales tax. In this case, you are liable for use tax unless one of the exemptions apply.

If you paid retail sales tax to another state, you are eligible for a credit against Washington’s use tax. Use tax is paid at a Department of Revenue office or by mail. Once paid, the Department will issue a Declaration of Use Tax. This Declaration is required to complete the state registration process with the Department of Transportation.

For more information, visit the Department’s Use tax webpage. For information on paying use tax on an aircraft by mail, contact a Department of Revenue office.

FEDERAL REGISTRATION

Every pilot operating an aircraft in Washington must have the appropriate certificate, permit, license, or rating issued by the Federal Aviation Administration (FAA). In addition, all aircraft must have the appropriate certificate, permit, or license and a current registration certificate issued by the FAA in order to be operated in this state.

SALES OR USE TAX IS DUE ON:

NONEXCLUSIVE LIST

▪ Aircraft for personal use
▪ Aircraft for charter scenic tours or other guided excursions
▪ Aircraft for any business purpose, other than interstate or foreign transportation for hire (see exemptions)
▪ Aircraft for flying lessons
▪ Repairing, cleaning, altering or improving airplanes.

SALES OR USE TAX IS NOT DUE ON:

TAX EXEMPTIONS

▪ Aircraft acquired by gift if the donor paid sales or use tax on the aircraft.
▪ Aircraft brought into Washington by nonresidents for their use or enjoyment while temporarily within this state. Temporarily means no more than 90 days in any continuous 12 month period.
▪ Aircraft purchased or used primarily (more than 50 percent of the time) for interstate or foreign commerce by transporting persons or property for hire.
▪ Aircraft purchased exclusively for the purpose of renting or leasing on a bare-rental basis, i.e., without a pilot. In this case, the lessor must collect retail sales tax on the lease payments from the lessee.
▪ Large private aircraft (over 41,000 pounds) sold to nonresidents if the aircraft is not required to be registered in the state under chapter 47.68 RCW.
▪ Sales of or charges made for labor and services rendered in respect to repairing, cleaning, altering, or improving large private airplanes owned by nonresidents of this state. For more information, see RCW 82.08.215.
STATE REGISTRATION

The Aviation Division of the Department of Transportation (DOT) administers the state aircraft registration program, as well as the aircraft excise tax.

Every aircraft must be registered with DOT unless the aircraft meets one of the exceptions listed. The aircraft excise tax is due every year during the month of January.

If you are new to Washington, you have 90 days after becoming a resident to register your aircraft. Upon purchasing an aircraft, Washington residents have 30 days to register their aircraft.

New registrants must first pay any sales or use taxes due on the aircraft to the Washington State Department of Revenue. They will issue you a Declaration of Use Tax when your tax obligation has been satisfied.

REGISTRATION EXCEPTIONS

Registration is not required for an aircraft that is:

- Owned by and used exclusively in the service of the state or federal government.
- Registered under the laws of a foreign country.
- Owned by a nonresident and registered in another state; provided the aircraft remains in the state no more than 90 days in any continuous 12 month period.
- A large private airplane owned by a nonresident, where the airplane is in the state exclusively, for:
  - Repairs, alterations, or reconstruction
  - Continual storage of one year or greater.
- Engaged principally in commercial flying constituting interstate or foreign commerce.
- Owned by a commercial manufacturer and operated for test or crews training purposes.
- Held for sale, exchange, delivery, test, or demonstration purposes solely as stock in trade of an aircraft dealer.

AIRCRAFT EXCISE TAX

Aircraft not required to be registered with DOT are exempt from the aircraft excise tax. All other aircraft are subject to the tax. The amount of tax applicable to the various types of aircraft are as follows:

- Single engine fixed wing ............ $50
- Small multi-engine fixed wing ........... $65
- Large multi-engine fixed wing ........... $80
- Turboprop multi-engine fixed wing .......... $100
- Turbojet multi-engine fixed wing .......... $125
- Helicopter ......................... $75
- Sailplane ......................... $20
- Lighter than air ...................... $20
- Home-built ......................... $20

Application for aircraft registration, and payment of the aircraft excise tax are made directly to the Aviation Division of the DOT.
PERSONAL PROPERTY TAX

Aircraft that are exempt from the aircraft excise tax and operate in an “airplane company” are subject to personal property tax. An “airplane company” uses aircrafts to transport people or property for compensation. Airplane companies are assessed by the Department of Revenue and the tax is collected by county treasurers. Aircraft for commuter air carriers (small commercial aircraft) may be taxed differently, for more information see RCW 82.48.030.

For more information about: Personal Property Tax
(360) 534-1400
(360) 534-1380 FAX

FOR MORE INFORMATION

Sales or use taxes
Contact your local Department of Revenue office or the Telephone Information Center at 1-800-647-7706.

Or write to:
Taxpayer Information and Education Washington State Department of Revenue Post Office Box 47478
Olympia, Washington 98504-7478
(360) 705-6655 FAX

Registration or aircraft excise tax:
Contact the Aviation Division of the Department of Transportation
(360) 651-6300
1-800-552-0666

Or write to:
WSDOT Aviation Division
18204 59th Drive NE, Suite B
Arlington, Washington 98223
http://wsdot.wa.gov/Aviation/

For FAA registration, call
(425) 227-2813
1-800-354-1940

Or write to:
Federal Aviation Administration
Flight Standards District Office
1601 Lind Avenue SW, Suite 260
Renton, Washington 98055-4056

LOCAL OFFICE LOCATIONS

1904 Humboldt St
Suite A
BELLMINGHAM 98225
(360) 594-4840

19800 North Creek Parkway,
Suite 101
BOTHELL, WA 98011
(425) 984-6400

1657 Fowler St
PO Box 140
RICHLAND 99352
(509) 987-1201

630 N Chelan Ave Suite B-3
PO Box 220
WENATCHEE 98807-0220
(509) 885-9825

6500 Linderson Way SW
Suite 102
TUMWATER 98501
(800) 647-7706

3315 South 23rd St
Suite 300
TACOMA 98411-1180
(253) 382-2000

8008 NE 4th Plain Blvd
Suite 320
PO Box 1648
VANCOUVER 98668-1648
(360) 256-2060

3703 River Rd
Suite 3
YAKIMA 98902-7325
(509) 454-5160

3315 South 23rd St
Suite 300
PO Box 11180
TACOMA 98411-1180
(253) 382-2000

For tax assistance or to request this document in an alternate format, visit http://dor.wa.gov or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.