



Leasehold Interest Definition

Summary	Effective July 1, 2012, the definition of “leasehold interest” is amended and clarified to exclude the preferential use of certain real and personal property. The definition, found in RCW 82.29A.020 , is amended by Section V of Engrossed Senate Bill 6635 (ESB 6635).
Exclusion from leasehold interest	“Leasehold interest” does not include the preferential use of publicly owned cargo cranes and docks and associated areas used in the loading and discharging of cargo located at a port district marine facility.
Preferential use	“Preferential use” means that publicly owned real or personal property is used by a private party under a written agreement with the public owner, but the public owner or any third party maintains a right to use the property when not being used by the private party.
Associated areas	“Associated areas” includes port dock apron areas. “Associated areas” does not include intermodal areas or container yards used for storing, loading or discharging containers to and from trains and trucks.
For more information	Call the Department’s Leasehold Excise Tax team at 360-705-6203.