



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

APRIL 27, 2010

Aircraft Excise Tax and Property Tax Exemption on Aircraft Used by Nonprofits as Air Ambulance

Introduction

Engrossed Substitute Senate Bill 6737 provides an aircraft excise tax and property tax exemption on airplanes owned by nonprofit entities used exclusively to provide emergency medical transportation services.

What qualifies for the exemption?

To qualify the aircraft must:

- be owned by a nonprofit exempt from federal income tax under 26 U.S.C Sec. 501(c)(3); and
- be used exclusively to provide emergency medical transportation services

Effective date

The law goes into effect on July 13, 2010 and applies to property taxes levied for collection in 2011 and thereafter.

How do I report?

Aircraft Excise Tax Exemption

To claim the exemption from aircraft excise tax the nonprofit must complete the Annual Certificate of Airplane Status with the Department of Transportation found on their website at:

www.wsdot.wa.gov/aviation/CertAircraftStatus.htm

Property Tax Exemption

The nonprofit must apply to the Department of Revenue, Property Tax Division under chapter 84.36 RCW to qualify for the exemption.