

Special Notice

Intended audience: Public entities that lease property to private lessees

May 25, 2007

Leasehold Excise Tax Exemption for certain amateur radio repeaters

Certain owners of amateur radio repeaters are exempt from leasehold excise tax on the leasehold interest of public property used to place the repeaters (Substitute House Bill 2335, chapter 21, Laws of 2007). The exemption is effective July 22, 2007.

“Amateur radio repeater” means an electronic device that receives weak or low-level amateur radio signals and retransmits the signals at a higher power, so it can cover longer distances. Such repeaters are used by amateur radio operators (HAM radio operators) licensed by the Federal Communications Commission.

To qualify for the exemption, the repeaters must be available to public agencies that are qualified responders for use in emergency communications.

There is no special application necessary to qualify for the leasehold excise tax exemption.

Questions?

For questions about Leasehold Excise Tax, please call 360-705-6115.