



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

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.

If you have questions regarding this new leasehold excise tax exemptions, please contact our Telephone Information Center at 1-800-647-7706.

P.O. BOX 47478 | OLYMPIA, WASHINGTON 98504-7478 | 1-800-647-7706 | [HTTP://DOR.WA.GOV](http://DOR.WA.GOV)

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