

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

ETA 3049.2009

Issue Date: February 2, 2009

Component Parts of Watercraft: Life Preservers

RCW 82.08.0262 exempts from retail sales tax “watercraft used primarily in commercial deep sea fishing operations outside the territorial waters of the state, and tangible personal property which becomes a component part of any such watercraft.” RCW 82.12.0254 provides a similar exemption from the use tax.

Is a life preserver a component part of a watercraft?

WAC 458-20-176 explains that the term "component part" includes those things which are attached to and become a part of a watercraft, such as dories, gurdies and accessories, bait tanks, baiting tables and turntables, and spare parts which are designed for ultimate attachment to a watercraft. The rule goes on to specify that the term does not include equipment or furnishings of any kind that are not attached. The term also does not include consumable supplies. The rule specifically identifies bedding, table and kitchen wares, fishing nets, hooks, lines, floats, hand tools, ice, fuel, and lubricants as not being component parts of a watercraft. Life preservers, fishing nets, hooks, and lines may be said to be essential or necessary for the complete outfitting of a deep sea vessel, but they are not component parts of a watercraft.

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