

Additional information that accompanied the original publication of the
Ballard Marine Industry article written by Steve D'Antonio

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Businesses visited

1. Hatton Engine and Generator and Engine Systems. 4735 Shilshole Ave NW Seattle, WA 98107. <http://www.hattonmarine.com>
2. Ballard Hardware. 4749 Ballard Ave NW Seattle, WA 98107
<http://www.ballardhardware.com/>
3. Lunde Marine Electric 5415 - 24th Ave NW Seattle, WA 98107 (206) 789-3011 www.lundeinc.net
4. Canvas Supply Company. 4711 Ballard Ave. N.W. Seattle, WA 98107. 206-784-0711 www.canvassupply.net
5. Gardico (Custom gasket and rubber manufacturing). 4912 – 14th Ave. N.W. Seattle, WA 98107. 206-283-5850 www.gardico.com
6. Western Towboat. 617 NW 40th St, Seattle, WA 98107 (206) 789-9000
<http://www.westerntowboat.com/>
7. Fisheries Supply. 1900 N Northlake Way, Seattle, WA 98103 (800) 426-6930
<http://www.fisherinessupply.com/>
8. S3 Maritime (Stabilizers, water makers HVAC, systems). 2296 W. Commodore Way, Suite 100, Seattle, WA 98199 206-491-1595 www.s3maritime.com
9. Hotel Ballard. 5216 Ballard Ave NW, Seattle WA 98107. 206-789-5012.
www.hotelballard.com
10. The Walrus and the Carpenter (Restaurant). 4743 Ballard Ave NW Seattle, WA 98107 (206) 395-9227. <http://thewalrusbar.com/>
11. Stone Burner (Restaurant). 5214 BALLARD AVE NW, 5214 Ballard Ave NW, Seattle, WA 98107 (206) 695-2051. <http://stoneburnerseattle.com/>
12. Salmon Bay Café. 5109 Shilshole Ave NW, Seattle, WA 98107 (206) 782-5539
<http://www.salmonbaycafe.com/>

13. Maximum Performance Hydraulics (Hydraulic cranes and components, repair). 4220 22nd Ave. W. Seattle, WA. 98199 206-352-6869. www.mphyd.com
14. Eltech Electric (Electrical and control systems). 2123 West Elmore St. Seattle, WA. 98199. 206-213-0048. www.eltech.us
15. Elmore Electric (Electrical and control systems). 2300 W. Elmore St. Seattle, WA. 98199. 206-213-0111. www.uselmore.com
16. Harris Electric. 4020 23rd Ave. W. Seattle, WA 98199 206-282-8080. www.harriselectricinc.com
17. Marine Safety Service (Liferaft and safety gear service and inspections). 4022 23rd Ave. W. Seattle, WA 98199 206-782-3302 www.marinesafetyseattle.com
18. JK Fabrication (Commercial and yacht winches). 3101 West Commodore Way #3, Seattle, WA 98199. 206-297-7400 www.jkfabrication.com
19. Kruger & Sons Propeller (Propeller and shaft repair). 4463 26th Ave. W., Seattle, WA 98199. 206-283-7707. www.krugerpropeller.com
20. MER Equipment (Custom diesel generator and propulsion systems). 338 W. Nickerson St. Seattle, WA 98199 800-777-0714 www.merequipment.com
21. West Coast Insulation (Custom made thermal and acoustic insulation). 2426 West Commodore Way, Seattle, WA 98199. 206-466-1252 www.wc-waterjet.com
22. RDI (MAN Diesel engine dealer, full service rebuild and repair). 2225 West Commodore Way, Seattle, WA 98199. 206-286-1230. <http://www.manengines.com/>
23. Stabbert Yacht and Ship (Yacht and shipyard repair, refit). 2629 NW 54th St, Seattle, WA 98107 (206) 204-4144. <http://www.stabbertmaritime.com/>
24. Salmon Bay Marine Center (Moorage and waterfront shops and offices). #100, 2284 W Commodore Way, Seattle, WA 98199 (206) 450-9100. www.sbmcc.com
25. H Jorth Consulting Inc. (All metal, specializing in stainless steel engineering and fabrication) 4601 Leary Way NW, Seattle, WA 98107 206-783-5200 https://www.youtube.com/watch?v=AN3z0RB_3EM

26. Puget Sound Hydraulics (Hydraulic installation, service and repair). 4400 23rd Ave. W. Seattle, WA 98199 206-283-0966 www.pugetsoundhydraulics.com
27. Pacific Fisherman Shipyard (Ship and yacht repair up to 300 feet). 5351 24th Ave NW, Seattle, WA 98107 (206) 784-2562. <http://www.pacificfishermen.com/>
28. Northern Lights (Marine propulsion engine and generator manufacturer). 4420 14th Avenue N.W. | Seattle, WA 98107 Tel: 206-789-3880 | Fax: 206-782-5455 Toll Free: 1-800-762-0165 <http://www.northern-lights.com/>

The Taxman Cometh

If there's one fly in the otherwise laudable Ballard Marine Industry ointment, it surely must be what many consider Washington State's archaic, and convoluted tax laws, as they pertain to recreational vessels registered *outside* Washington State. If, as an out of state boat owner/operator, you are considering making your way to Ballard, or anywhere in Washington State for that matter, you must be familiar with these rules to avoid running afoul of the regulations, violation of which could expose you to taxation of up to 9.5% of the fair market value of your vessel.

With a cruising permit, non-resident individually owned vessels may remain in Washington waters for sixty days, which may be extended to six months, provided a temporary Washington State Vessel permit is obtained. There's more, the rules differ for vessels owned by individuals vs. entities, i.e. corporations, LLCs etc, and differ still more for trusts. As I said, it's complex, and this is just for vessels cruising in Washington, there are more rules for vessels being repaired or refit.

Each time I asked about regulations during the rounds of Ballard I received a slightly different answer, which made it abundantly clear that they are anything but clear, even to residents of the state working in the marine industry. I posted a query on the Nordhavn Owners' site, which elicited several detailed responses, and a few pleas for clarity, from residents and those who had cruised in the area. One of those respondents recommended that those bringing vessels to Washington for an extended stay, for a refit for instance, should consult with an attorney.

As word got out that I was working on this article several folks in the Washington State marine industry shared with me their frustration, a common sentiment being, 'It's less complex for a boat owner or operator, American and otherwise, to take his or her boat to Canada for a refit than to Washington State.' If you think that sounds ludicrous, you aren't alone. I believe the hoops boat owners are made to jump through when visiting

Washington, to cruise or undertake repairs, represent a hindrance to the marine industry and represent a net loss for the State's tax coffers.

In an effort to more fully understand the nuances of the laws I took the advice of the above-mentioned respondent, I consulted Seattle-based attorney, Fred Robinson of Carney, Bradley and Spellman, www.carneylaw.com, for insight. He specializes in working with the marine industry and tax related issues. In the interest of keeping the coverage narrowly focused, I'll concentrate on what he shared, as it relates to those coming to Washington for refit and repair work.

All vessels, regardless of ownership, i.e individuals or what tax folks call "a natural person" or entity, a corporation, LLC etc, may remain in Washington State while under a vessel repair affidavit, without sales or use tax exposure. Thus, out of state yacht owners should have few concerns about bringing their yacht to Ballard, or anywhere in Washington State, for extended refit or repair work, and the affidavit is renewable. That's straight forward enough and not too daunting for those contemplating a trip to Washington for an extended project. A repair affidavit can be downloaded at <http://dor.wa.gov/docs/forms/misc/nonresdntoutofstatevsslrpraffdvt.pdf>

The terms of the repair affidavit, however, are very specific, including an exclusion of use. That is, the owner cannot use his or her vessel while under the auspices of the vessel repair affidavit, however, he or she may be aboard to oversee work the work. If the vessel is sea trialed, while the owner may be aboard, a representative of the facility carrying out the work named in the affidavit "must be in control" of the vessel.