

# **Bond Case Briefs**

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## **APL Ltd. v. Washington State Dept. of Revenue**

**Court of Appeals of Washington, Division 1 - March 31, 2014 - Not Reported in P.3d - 2014 WL 1289567**

At issue in this retail sales tax refund action was whether five 800-ton cranes leased by plaintiff from the Port of Seattle constitute personalty, which is subject to retail sales tax, or fixtures, which is not.

Because the record failed to show one of the three essential elements to prove a fixture—the Port’s intent—the appeals court affirmed the trial court’s judgment denying a refund of taxes that APL paid.