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SENATE BILL 5775

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State of Washington

65th Legislature

2017 Regular Session

By Senator Chase

1 AN ACT Relating to repealing existing tax preferences; creating a  
2 new section; and repealing RCW 82.12.02082, 84.36.049, 84.36.805,  
3 35.21.755, 35.58.560, 36.100.090, 36.102.070, 47.01.412, 47.46.060,  
4 48.14.020, 48.14.0201, 48.14.022, 48.32.130, 48.32.145, 48.32A.125,  
5 48.36A.240, 66.20.010, 66.24.290, 67.16.105, 82.04.050, 82.04.190,  
6 82.04.062, 82.04.100, 82.04.330, 82.04.110, 82.04.120, 82.04.213,  
7 82.04.240, 82.04.2403, 82.04.2404, 82.04.250, 82.04.255, 82.04.260,  
8 82.04.263, 82.04.272, 82.04.280, 82.04.290, 82.04.2905, 82.04.2906,  
9 82.04.2908, 82.04.2909, 82.04.294, 82.04.298, 82.04.310, 82.04.311,  
10 82.04.315, 82.04.317, 82.04.422, 82.04.320, 82.04.322, 82.04.323,  
11 82.04.324, 82.04.326, 82.04.327, 82.04.410, 82.04.331, 82.04.332,  
12 82.04.333, 82.04.334, 82.04.335, 82.04.337, 82.04.338, 82.04.339,  
13 82.04.3395, 82.04.340, 82.04.350, 82.04.355, 82.04.360, 82.04.363,  
14 82.04.3651, 82.04.367, 82.04.368, 82.04.370, 82.04.380, 82.04.385,  
15 82.04.390, 82.04.392, 82.04.399, 82.04.405, 82.04.408, 82.04.415,  
16 82.04.416, 82.04.418, 82.04.419, 82.04.4201, 82.04.421, 82.04.424,  
17 82.04.425, 82.04.4251, 82.04.426, 82.04.4261, 82.04.4262, 82.04.4263,  
18 82.04.4264, 82.04.4265, 82.04.4266, 82.04.4267, 82.04.4268,  
19 82.04.4269, 82.34.050, 82.34.060, 82.04.4271, 82.04.4272, 82.04.4274,  
20 82.04.4275, 82.04.4277, 82.04.4281, 82.04.4282, 82.04.4283,  
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22 82.04.4291, 82.04.4292, 82.04.4293, 82.04.4294, 82.04.4295,  
23 82.04.4296, 82.04.4297, 82.04.4298, 82.04.4311, 82.04.432,

1 82.04.4322, 82.04.4324, 82.04.4326, 82.04.4327, 82.04.433,  
2 82.04.4331, 82.04.4332, 82.04.4337, 82.04.4339, 82.04.43391,  
3 82.04.080, 82.04.43392, 82.04.43393, 82.04.43394, 82.04.434,  
4 82.04.440, 82.04.4451, 82.04.44525, 82.04.4461, 82.04.4463,  
5 82.04.447, 82.04.448, 82.04.4481, 82.04.4482, 82.04.4486, 82.04.4489,  
6 82.04.449, 82.04.4496, 82.04.4498, 82.04.540, 82.04.600, 82.04.601,  
7 82.04.610, 82.04.615, 82.04.620, 82.04.625, 82.04.627, 82.04.635,  
8 82.04.640, 82.04.645, 82.04.650, 82.04.655, 82.04.660, 82.04.750,  
9 82.04.755, 82.04.756, 82.08.010, 82.08.0203, 82.08.0205, 82.12.0205,  
10 82.08.0206, 82.08.0208, 82.12.0208, 82.08.02081, 82.12.02081,  
11 82.08.02087, 82.12.02087, 82.08.02088, 82.12.02088, 82.08.0251,  
12 82.08.0252, 82.08.02525, 82.12.02525, 82.08.0253, 82.12.0345,  
13 82.08.02535, 82.08.02537, 82.12.0347, 82.08.0254, 82.12.0255,  
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19 82.12.0254, 82.08.0263, 82.08.0264, 82.08.0266, 82.08.02665,  
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22 82.12.0268, 82.08.02745, 82.12.02685, 82.08.0275, 82.12.0269,  
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28 82.12.0283, 82.08.02915, 82.12.02915, 82.08.0293, 82.12.0293,  
29 82.08.0294, 82.12.0294, 82.08.0296, 82.12.0296, 82.08.0297,  
30 82.12.0297, 82.08.0298, 82.12.0298, 82.08.0299, 82.08.031, 82.12.031,  
31 82.08.0311, 82.12.0311, 82.08.0315, 82.12.0315, 82.08.0316,  
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33 82.12.034, 82.08.036, 82.12.038, 82.08.037, 82.12.037, 82.08.050,  
34 82.12.040, 82.08.080, 82.08.205, 82.12.205, 82.08.207, 82.12.207,  
35 82.08.210, 82.12.210, 82.08.215, 82.12.215, 82.08.220, 82.12.220,  
36 82.08.700, 82.12.700, 82.08.803, 82.12.803, 82.08.804, 82.12.804,  
37 82.08.805, 82.12.805, 82.08.806, 82.12.806, 82.08.807, 82.12.807,  
38 82.08.808, 82.12.808, 82.08.809, 82.12.809, 82.08.810, 82.12.810,  
39 82.08.811, 82.12.811, 82.08.816, 82.12.816, 82.08.820, 82.12.820,  
40 82.08.830, 82.08.832, 82.12.832, 82.08.834, 82.12.834, 82.08.850,

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2	82.12.845,	82.08.875,	82.12.875,	82.08.880,	82.12.880,	82.08.890,
3	82.12.890,	82.08.900,	82.12.900,	82.08.910,	82.12.910,	82.08.920,
4	82.12.920,	82.08.925,	82.12.925,	82.08.935,	82.12.935,	82.08.940,
5	82.12.940,	82.08.945,	82.12.945,	82.08.950,	82.12.950,	82.08.956,
6	82.12.956,	82.08.962,	82.12.962,	82.08.963,	82.12.963,	82.08.965,
7	82.12.965,	82.08.9651,	82.12.9651,	82.08.970,	82.12.970,	82.08.975,
8	82.12.975,	82.08.980,	82.12.980,	82.08.983,	82.12.983,	82.08.985,
9	82.12.985,	82.08.986,	82.12.986,	82.08.990,	82.08.995,	82.12.995,
10	82.08.997,	82.08.998,	82.12.998,	82.08.999,	82.12.999,	82.08.9995,
11	82.12.9995,	82.08.9996,	82.12.9996,	82.08.9997,		43.06.490,
12	82.08.9998,	82.12.010,	82.12.022,	82.12.024,	82.12.0251,	82.12.0263,
13	82.12.0264,	82.12.0265,	82.12.0266,	82.12.0272,		82.12.0284,
14	82.12.035,	82.12.225,	82.12.800,	82.12.801,	82.12.802,	82.12.860,
15	82.16.020,	82.16.040,	82.16.0421,	82.16.046,	82.16.047,	82.16.0495,
16	82.16.0496,	82.16.0497,	82.16.0498,	82.16.0499,	82.16.050,	82.16.053,
17	82.16.055,	82.16.130,	82.16.300,	82.16.305,	82.16.310,	82.18.010,
18	82.18.050,	82.19.050,	82.21.040,	82.21.050,	82.23A.010,	82.23A.030,
19	82.23A.040,	82.23B.030,	82.23B.040,	82.23B.045,	82.24.260,	82.24.290,
20	82.24.295,	82.26.040,	82.26.110,	82.27.010,	82.27.020,	82.27.030,
21	82.27.040,	82.29A.020,	82.29A.120,	82.29A.125,		82.29A.130,
22	82.29A.132,	82.29A.134,	82.29A.136,	82.29A.137,		82.29A.138,
23	82.32.045,	82.32.055,	82.32.065,	82.32.580,	82.32.760,	82.38.030,
24	82.38.080,	82.38.180,	82.42.020,	82.42.030,	82.42.230,	82.44.015,
25	82.45.010,	82.45.030,	82.45.190,	82.45.195,	82.48.100,	82.48.110,
26	82.49.020,	82.60.040,	82.60.049,	82.62.030,	82.62.045,	82.64.030,
27	82.64.040,	82.70.020,	82.73.030,	82.75.010,	82.75.030,	82.82.020,
28	82.85.050,	83.100.020,	83.100.046,	83.100.047,	83.100.048,	84.14.020,
29	84.14.040,	84.25.040,	84.26.070,	84.33.040,	84.33.075,	84.33.0775,
30	84.33.0776,	84.33.086,	84.33.140,	84.33.170,	84.33.210,	84.34.060,
31	84.34.065,	84.34.108,	84.36.010,	84.36.040,	84.36.015,	84.36.020,
32	84.36.030,	84.36.031,	84.36.032,	84.36.035,	84.36.037,	84.36.041,
33	84.36.042,	84.36.043,	84.36.045,	84.36.046,	84.36.047,	84.36.050,
34	84.36.060,	84.36.070,	84.36.079,	84.36.080,	84.36.090,	84.36.105,
35	84.36.110,	84.36.130,	84.36.133,	84.36.135,	84.36.210,	84.36.230,
36	84.36.240,	84.36.250,	84.36.255,	84.36.260,	84.34.220,	84.36.300,
37	84.36.350,	84.36.381,	84.36.400,	84.36.451,	84.36.470,	84.36.477,
38	84.36.480,	84.36.487,	84.36.500,	84.36.510,	84.36.550,	84.36.560,
39	84.36.570,	84.36.590,	84.36.595,	84.36.600,	84.36.605,	84.36.630,
40	84.36.645,	84.36.650,	84.36.655,	84.36.665,	84.37.030,	84.38.030,

1 84.39.010, 84.40.030, 84.40.037, 84.40.130, 84.40.220, 84.56.025,  
2 84.56.335, 84.70.010, 82.04.4483, 82.29A.135, 84.36.575, 84.36.635,  
3 84.36.640, 82.32.865, 84.36.660, 82.16.0491, 82.08.02082, 82.08.0291,  
4 82.12.02595, 82.14.410, and 82.50.520.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) The legislature finds that Washington  
7 suffers from the most regressive tax system in the nation. The  
8 legislature further finds that as one of seven states with no income  
9 tax, the state critically relies on sales, property, and business and  
10 occupation taxes for revenue.

11 (2) The legislature finds that since 1990, Washington has enacted  
12 over three hundred forty new tax preferences, an average of thirteen  
13 per year. The legislature further finds that sales, use, business and  
14 occupation, property, and other tax revenue are severely impacted by  
15 the over six hundred tax preferences in statute.

16 (3) The legislature finds that, according to a report by the  
17 department of revenue, Washington now exempts more taxes than it  
18 collects. The legislature further finds that according to the report,  
19 repealing the state's tax preferences would result in the restoration  
20 of over thirty billion dollars in state revenue for the 2017-2019  
21 biennium.

22 (4) The legislature finds that, therefore, due to the urgent  
23 demand for revenue that Washington is facing in areas such as  
24 education, it is in the public's interest to repeal the majority of  
25 the state's tax preferences.

26 NEW SECTION. **Sec. 2.** The following acts or parts of acts are  
27 each repealed:

28 (1) RCW 82.12.02082 (Exemptions—Digital products or services—  
29 Made available for free to general public) and 2010 c 111 s 501 &  
30 2009 c 535 s 603;

31 (2) RCW 84.36.049 (Nonprofit homeownership development) and 2016  
32 c 217 s 2;

33 (3) RCW 84.36.805 (Conditions for obtaining exemptions by  
34 nonprofit organizations, associations, or corporations) and 2016 c  
35 217 s 3, 2014 c 99 s 13, & 2013 c 212 s 3;

1 (4) RCW 35.21.755 (Public corporations—Exemption or immunity from  
2 taxation—In lieu excise tax) and 2007 c 104 s 16, 2000 2nd sp.s. c 4  
3 s 29, 1999 c 266 s 1, 1995 c 399 s 38, 1993 c 220 s 1, 1990 c 131 s  
4 1, 1987 c 282 s 1, 1985 c 332 s 5, 1984 c 116 s 1, 1979 ex.s. c 196 s  
5 9, 1977 ex.s. c 35 s 1, & 1974 ex.s. c 37 s 7;

6 (5) RCW 35.58.560 (Taxes—Counties or cities not to impose on  
7 certain operations—Credits or offsets against state taxes—Refund of  
8 motor vehicle fuel taxes paid) and 1971 ex.s. c 303 s 10 & 1967 c 105  
9 s 16;

10 (6) RCW 36.100.090 (Tax deferral—New public facilities) and 1995  
11 1st sp.s. c 14 s 6;

12 (7) RCW 36.102.070 (Deferral of taxes—Application by public  
13 stadium authority—Department of revenue approval—Repayment—  
14 Schedules—Interest—Debt for taxes—Information not confidential) and  
15 1997 c 220 s 201 (Referendum Bill No. 48, approved June 17, 1997);

16 (8) RCW 47.01.412 (State route No. 520 improvements—Tax deferrals  
17 —Definition) and 2008 c 270 s 7;

18 (9) RCW 47.46.060 (Deferral of taxes—Application—Repayment) and  
19 2015 3rd sp.s. c 44 s 405, 2012 c 77 s 1, 2002 c 114 s 18, & 1998 c  
20 179 s 4;

21 (10) RCW 48.14.020 (Premium taxes) and 2016 c 133 s 1, 2013 2nd  
22 sp.s. c 6 s 6, 2013 c 325 s 4, 2009 c 161 s 3, 2008 c 217 s 6, 1986 c  
23 296 s 1, 1983 2nd ex.s. c 3 s 7, 1982 2nd ex.s. c 10 s 1, 1982 1st  
24 ex.s. c 35 s 15, 1979 ex.s. c 233 s 2, 1969 ex.s. c 241 s 9, & 1947 c  
25 79 s .14.02;

26 (11) RCW 48.14.0201 (Premiums and prepayments tax—Health care  
27 services—Exemptions—State preemption) and 2016 c 133 s 2, 2013 2nd  
28 sp.s. c 6 s 5, 2013 c 325 s 3, 2011 c 47 s 8, & 2009 c 479 s 41;

29 (12) RCW 48.14.022 (Taxes—Exemptions and deductions) and 1995 c  
30 304 s 1 & 1987 c 431 s 23;

31 (13) RCW 48.32.130 (Tax exemption) and 1971 ex.s. c 265 s 13;

32 (14) RCW 48.32.145 (Credit against premium tax for assessments  
33 paid pursuant to RCW 48.32.060(1)(c)) and 1997 c 300 s 1, 1993 sp.s.  
34 c 25 s 901, 1977 ex.s. c 183 s 1, & 1975-'76 2nd ex.s. c 109 s 11;

35 (15) RCW 48.32A.125 (Credits for assessments paid—Tax offsets)  
36 and 2001 c 50 s 13;

37 (16) RCW 48.36A.240 (Funds tax exempt, exception) and 1987 c 366  
38 s 24;

1 (17) RCW 66.20.010 (Permits classified—Issuance—Fees—Waiver of  
2 provisions during state of emergency) and 2016 c 235 s 6 & 2016 c 129  
3 s 1;

4 (18) RCW 66.24.290 (Authorized, prohibited sales—Monthly reports  
5 —Added tax—Distribution—Late payment penalty—Additional taxes,  
6 purposes) and 2010 1st sp.s. c 23 s 1301, 2009 c 479 s 43, 2006 c 302  
7 s 7, 2003 c 167 s 5, & 1999 c 281 s 14;

8 (19) RCW 67.16.105 (Gross receipts—Commission's percentage—  
9 Distributions) and 2011 c 12 s 1, 2010 c 39 s 1, 2004 c 246 s 7, 2003  
10 1st sp.s. c 27 s 1, 1998 c 345 s 6, 1997 c 87 s 3, 1995 c 173 s 2,  
11 1994 c 159 s 2, 1993 c 170 s 2, 1991 c 270 s 6, 1987 c 347 s 4, 1985  
12 c 146 s 7, 1982 c 32 s 3, & 1979 c 31 s 6;

13 (20) RCW 82.04.050 ("Sale at retail," "retail sale") and 2015 3rd  
14 sp.s. c 6 s 1105, (2015 3rd sp.s. c 6 s 1104 expired January 1,  
15 2016), 2015 c 169 s 1, 2013 2nd sp.s. c 13 s 802, & 2011 c 174 s 202;

16 (21) RCW 82.04.190 ("Consumer") and 2015 c 169 s 3 & 2014 c 97 s  
17 302;

18 (22) RCW 82.04.062 ("Sale at wholesale," "sale at retail"  
19 excludes sale of precious metal bullion and monetized bullion—  
20 Computation of tax) and 1985 c 471 s 5;

21 (23) RCW 82.04.100 ("Extractor") and 2014 c 140 s 1, 2001 c 118 s  
22 1, 1987 c 23 s 3, 1985 c 148 s 2, 1965 ex.s. c 173 s 2, & 1961 c 15 s  
23 82.04.100;

24 (24) RCW 82.04.330 (Exemptions—Sales of agricultural products)  
25 and 2015 3rd sp.s. c 6 s 1103, 2014 c 140 s 7, 2001 c 118 s 3, 1993  
26 sp.s. c 25 s 305, 1988 c 253 s 2, & 1987 c 23 s 4;

27 (25) RCW 82.04.110 ("Manufacturer") and 2009 c 535 s 405, 1997 c  
28 453 s 1, 1971 ex.s. c 186 s 1, & 1961 c 15 s 82.04.110;

29 (26) RCW 82.04.120 ("To manufacture") and 2014 c 216 s 303, 2011  
30 c 23 s 3, 2009 c 535 s 406, 2003 c 168 s 604, 1999 sp.s. c 9 s 1,  
31 1999 c 211 s 2, 1998 c 168 s 1, 1997 c 384 s 1, & 1989 c 302 s 201;

32 (27) RCW 82.04.213 ("Agricultural product," "farmer,"  
33 "marijuana") and 2015 3rd sp.s. c 6 s 1102 & 2014 c 140 s 2;

34 (28) RCW 82.04.240 (Tax on manufacturers) and 2010 c 114 s 104,  
35 2004 c 24 s 4, 2003 c 149 s 3, 1998 c 312 s 3, 1993 sp.s. c 25 s 102,  
36 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969  
37 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961  
38 c 15 s 82.04.240;

1 (29) RCW 82.04.2403 (Manufacturer tax not applicable to cleaning  
2 fish) and 1994 c 167 s 1;

3 (30) RCW 82.04.2404 (Manufacturers—Processors for hire—  
4 Semiconductor materials) and 2010 c 114 s 105 & 2006 c 84 s 2;

5 (31) RCW 82.04.250 (Tax on retailers) and 2014 c 97 s 402, (2014  
6 c 97 s 401 expired July 9, 2014), 2013 3rd sp.s. c 2 s 7, 2010 1st  
7 sp.s. c 23 s 509, (2010 1st sp.s. c 23 s 508 expired July 1, 2011),  
8 (2010 1st sp.s. c 23 s 507 expired July 13, 2010), 2010 1st sp.s. c  
9 11 s 1, (2010 c 114 s 106 expired July 1, 2011), 2008 c 81 s 5, (2007  
10 c 54 s 5 repealed by 2010 1st sp.s. c 11 s 7), 2006 c 177 s 5, 2003  
11 2nd sp.s. c 1 s 2, & (2003 1st sp.s. c 2 s 1 expired July 1, 2006);

12 (32) RCW 82.04.255 (Tax on real estate brokers) and 2011 c 322 s  
13 2, 1997 c 7 s 1, 1996 c 1 s 1, 1993 sp.s. c 25 s 202, 1985 c 32 s 2,  
14 1983 2nd ex.s. c 3 s 1, 1983 c 9 s 1, & 1970 ex.s. c 65 s 3;

15 (33) RCW 82.04.260 (Tax on manufacturers and processors of  
16 various foods and by-products—Research and development organizations  
17 —Travel agents—Certain international activities—Stevedoring and  
18 associated activities—Low-level waste disposers—Insurance producers,  
19 surplus line brokers, and title insurance agents—Hospitals—  
20 Commercial airplane activities—Timber product activities—Canned  
21 salmon processors) and 2015 3rd sp.s. c 6 s 602 & 2015 3rd sp.s. c 6  
22 s 205;

23 (34) RCW 82.04.263 (Tax on cleaning up radioactive waste and  
24 other by-products of weapons production and nuclear research and  
25 development) and 2009 c 469 s 202 & 1996 c 112 s 3;

26 (35) RCW 82.04.272 (Tax on warehousing and reselling prescription  
27 drugs) and 2013 c 19 s 127, 2003 c 168 s 401, & 1998 c 343 s 1;

28 (36) RCW 82.04.280 (Tax on printers, publishers, highway  
29 contractors, extracting or processing for hire, cold storage  
30 warehouse or storage warehouse operation, insurance general agents,  
31 radio and television broadcasting, government contractors—Cold  
32 storage warehouse defined—Storage warehouse defined—Periodical or  
33 magazine defined) and 2010 c 106 s 206, 2010 c 106 s 205, 2009 c 461  
34 s 3, 2009 c 461 s 2, 2006 c 300 s 7, 2006 c 300 s 6, 2004 c 24 s 6,  
35 2003 c 149 s 4, 1998 c 343 s 3, 1994 c 112 s 1, 1993 sp.s. c 25 s  
36 303, 1993 sp.s. c 25 s 106, 1986 c 226 s 2, 1983 c 132 s 1, 1975 1st  
37 ex.s. c 90 s 3, 1971 ex.s. c 299 s 5, 1971 ex.s. c 281 s 7, & 1970  
38 ex.s. c 8 s 2;

1 (37) RCW 82.04.290 (Tax on international investment management  
2 services or other business or service activities) and 2014 c 97 s  
3 404, (2014 c 97 s 403 expired July 9, 2014), 2013 3rd sp.s. c 2 s 8,  
4 2013 c 23 s 314, 2011 c 174 s 101, 2008 c 81 s 6, 2005 c 369 s 8,  
5 2004 c 174 s 2, 2003 c 343 s 2, 2001 1st sp.s. c 9 s 6, & (2001 1st  
6 sp.s. c 9 s 4 expired July 1, 2001);

7 (38) RCW 82.04.2905 (Tax on providing day care) and 1998 c 312 s  
8 7;

9 (39) RCW 82.04.2906 (Tax on certain chemical dependency services)  
10 and 2003 c 343 s 1;

11 (40) RCW 82.04.2908 (Tax on provision of room and domiciliary  
12 care to assisted living facility residents) and 2012 c 10 s 70, 2005  
13 c 514 s 302, & 2004 c 174 s 1;

14 (41) RCW 82.04.2909 (Tax on aluminum smelters) and 2015 3rd sp.s.  
15 c 6 s 502 & 2011 c 174 s 301;

16 (42) RCW 82.04.294 (Tax on manufacturers or wholesalers of solar  
17 energy systems) and 2013 2nd sp.s. c 13 s 902, 2011 c 179 s 1, 2010 c  
18 114 s 109, 2009 c 469 s 501, 2007 c 54 s 8, & 2005 c 301 s 2;

19 (43) RCW 82.04.298 (Tax on qualified grocery distribution  
20 cooperatives) and 2011 c 2 s 204 (Initiative Measure No. 1107,  
21 approved November 2, 2010), 2010 1st sp.s. c 23 s 511, 2008 c 49 s 1,  
22 & 2001 1st sp.s. c 9 s 1;

23 (44) RCW 82.04.310 (Exemptions—Public utilities—Electrical  
24 energy—Natural or manufactured gas) and 2014 c 216 s 302, (2010 c 295  
25 s 1 expired June 30, 2015), 2007 c 58 s 1, 2000 c 245 s 2, 1989 c 302  
26 s 202, & 1961 c 15 s 82.04.310;

27 (45) RCW 82.04.311 (Exemptions—Tobacco settlement authority) and  
28 2002 c 365 s 14;

29 (46) RCW 82.04.315 (Exemptions—International banking facilities)  
30 and 1982 c 95 s 7;

31 (47) RCW 82.04.317 (Exemptions—Motor vehicle sales by  
32 manufacturers at wholesale auctions to dealers) and 1997 c 4 s 1;

33 (48) RCW 82.04.422 (Exemptions—Wholesale sales of motor vehicles)  
34 and 2004 c 81 s 1 & 2001 c 258 s 1;

35 (49) RCW 82.04.320 (Exemptions—Insurance business) and 1961 c 15  
36 s 82.04.320;

37 (50) RCW 82.04.322 (Exemptions—Health maintenance organization,  
38 health care service contractor, certified health plan) and 1993 c 492  
39 s 303;



1 (51) RCW 82.04.323 (Exemption—Washington health benefit exchange)  
2 and 2013 2nd sp.s. c 6 s 8;

3 (52) RCW 82.04.324 (Exemptions—Qualifying blood, tissue, or blood  
4 and tissue banks) and 2004 c 82 s 1, (2013 2nd sp.s. c 13 s 1202  
5 repealed by 2013 2nd sp.s. c 13 s 1907), & 1995 2nd sp.s. c 9 s 3;

6 (53) RCW 82.04.326 (Exemptions—Qualified organ procurement  
7 organizations) and 2002 c 113 s 1;

8 (54) RCW 82.04.327 (Exemptions—Adult family homes) and 1987 1st  
9 ex.s. c 4 s 1;

10 (55) RCW 82.04.410 (Exemptions—Hatching eggs and poultry) and  
11 1967 ex.s. c 149 s 15 & 1961 c 15 s 82.04.410;

12 (56) RCW 82.04.331 (Exemptions—Wholesale sales to farmers of seed  
13 for planting, conditioning seed for planting owned by others) and  
14 2014 c 140 s 8 & 1998 c 170 s 2;

15 (57) RCW 82.04.332 (Exemptions—Buying and selling at wholesale  
16 unprocessed milk, wheat, oats, dry peas, dry beans, lentils,  
17 triticale, canola, corn, rye, and barley) and 2007 c 131 s 1 & 1998 c  
18 312 s 2;

19 (58) RCW 82.04.333 (Exemptions—Small harvesters) and 2011 c 101 s  
20 4, 2007 c 48 s 5, & 1990 c 141 s 1;

21 (59) RCW 82.04.334 (Exemptions—Standing timber) and 2010 1st  
22 sp.s. c 23 s 512 & 2007 c 48 s 3;

23 (60) RCW 82.04.335 (Exemptions—Agricultural fairs) and 1965 ex.s.  
24 c 145 s 1;

25 (61) RCW 82.04.337 (Exemptions—Amounts received by hop growers or  
26 dealers for processed hops shipped outside the state) and 1987 c 495  
27 s 1;

28 (62) RCW 82.04.338 (Exemptions—Hop commodity commission or hop  
29 commodity board business) and 1998 c 200 s 1;

30 (63) RCW 82.04.339 (Exemptions—Day care provided by churches) and  
31 1992 c 81 s 1;

32 (64) RCW 82.04.3395 (Exemptions—Child care resource and referral  
33 services by nonprofit organizations) and 1995 2nd sp.s. c 11 s 3;

34 (65) RCW 82.04.340 (Exemptions—Boxing, sparring, or wrestling  
35 matches) and 2000 c 103 s 6, 1988 c 19 s 4, & 1961 c 15 s 82.04.340;

36 (66) RCW 82.04.350 (Exemptions—Racing) and 2005 c 369 s 7 & 1961  
37 c 15 s 82.04.350;

38 (67) RCW 82.04.355 (Exemptions—Ride sharing) and 1999 c 358 s 8 &  
39 1979 c 111 s 17;

1 (68) RCW 82.04.360 (Exemptions—Employees—Independent contractors  
2 —Booth renters) and 2010 1st sp.s. c 23 s 702 & 2010 c 106 s 207;  
3 (69) RCW 82.04.363 (Exemptions—Camp or conference center—Items  
4 sold or furnished by nonprofit organization) and 2009 c 535 s 409 &  
5 1997 c 388 s 1;  
6 (70) RCW 82.04.3651 (Exemptions—Amounts received by nonprofit  
7 organizations for fund-raising activities) and 2010 c 106 s 208, 1999  
8 c 358 s 3, & 1998 c 336 s 2;  
9 (71) RCW 82.04.367 (Exemptions—Nonprofit organizations that are  
10 guarantee agencies, issue debt, or provide guarantees for student  
11 loans) and 1998 c 324 s 1 & 1987 c 433 s 1;  
12 (72) RCW 82.04.368 (Exemptions—Nonprofit organizations—Credit  
13 and debt services) and 1993 c 390 s 1;  
14 (73) RCW 82.04.370 (Exemptions—Certain fraternal and beneficiary  
15 organizations) and 1961 c 293 s 4 & 1961 c 15 s 82.04.370;  
16 (74) RCW 82.04.380 (Exemptions—Certain corporations furnishing  
17 aid and relief) and 1961 c 15 s 82.04.380;  
18 (75) RCW 82.04.385 (Exemptions—Operation of sheltered workshops)  
19 and 1988 c 176 s 915, 1988 c 13 s 1, 1972 ex.s. c 134 s 1, & 1970  
20 ex.s. c 81 s 3;  
21 (76) RCW 82.04.390 (Exemptions—Amounts derived from sale of real  
22 estate) and 1961 c 15 s 82.04.390;  
23 (77) RCW 82.04.392 (Exemptions—Mortgage brokers' third-party  
24 provider services trust accounts) and 1998 c 311 s 3 & 1997 c 106 s  
25 21;  
26 (78) RCW 82.04.399 (Exemptions—Sales of academic transcripts) and  
27 1996 c 272 s 1;  
28 (79) RCW 82.04.405 (Exemptions—Credit unions) and 1998 c 311 s 4  
29 & 1970 ex.s. c 101 s 3;  
30 (80) RCW 82.04.408 (Exemptions—Housing finance commission) and  
31 1983 c 161 s 25;  
32 (81) RCW 82.04.415 (Exemptions—Sand, gravel and rock taken from  
33 county or city pits or quarries, processing and handling costs) and  
34 1965 ex.s. c 173 s 10;  
35 (82) RCW 82.04.416 (Exemptions—Operation of state route No. 16)  
36 and 1998 c 179 s 3;  
37 (83) RCW 82.04.418 (Exemptions—Grants by United States government  
38 to municipal corporations or political subdivisions) and 1983 1st  
39 ex.s. c 66 s 2;

1 (84) RCW 82.04.419 (Exemptions—County, city, town, school  
2 district, or fire district activity) and 1983 1st ex.s. c 66 s 3;  
3 (85) RCW 82.04.4201 (Exemptions—Sales/leasebacks by regional  
4 transit authorities) and 2000 2nd sp.s. c 4 s 24;  
5 (86) RCW 82.04.421 (Exemptions—Out-of-state membership sales in  
6 discount programs) and 1997 c 408 s 1;  
7 (87) RCW 82.04.424 (Exemptions—Certain in-state activities) and  
8 2015 3rd sp.s. c 5 s 206 & 2003 c 76 s 2;  
9 (88) RCW 82.04.425 (Exemptions—Accommodation sales) and 2013 c 23  
10 s 315, 1980 c 37 s 78, 1965 ex.s. c 173 s 9, & 1961 c 15 s 82.04.425;  
11 (89) RCW 82.04.4251 (Exemptions—Convention and tourism promotion)  
12 and 2006 c 310 s 1;  
13 (90) RCW 82.04.426 (Exemptions—Semiconductor microchips) and 2010  
14 c 114 s 110 & 2003 c 149 s 2;  
15 (91) RCW 82.04.4261 (Exemptions—Federal small business innovation  
16 research program) and 2004 c 2 s 9;  
17 (92) RCW 82.04.4262 (Exemptions—Federal small business technology  
18 transfer program) and 2004 c 2 s 10;  
19 (93) RCW 82.04.4263 (Exemptions—Income received by the life  
20 sciences discovery fund authority) and 2005 c 424 s 11;  
21 (94) RCW 82.04.4264 (Exemptions—Nonprofit assisted living  
22 facilities—Room and domiciliary care) and 2012 c 10 s 71 & 2005 c 514  
23 s 301;  
24 (95) RCW 82.04.4265 (Exemptions—Comprehensive cancer centers) and  
25 2005 c 514 s 401;  
26 (96) RCW 82.04.4266 (Exemptions—Fruit and vegetable businesses)  
27 and 2015 3rd sp.s. c 6 s 202, 2014 c 140 s 9, 2012 2nd sp.s. c 6 s  
28 201, 2011 c 2 s 202 (Initiative Measure No. 1107, approved November  
29 2, 2010), 2010 1st sp.s. c 23 s 504, (2010 1st sp.s. c 23 s 503  
30 expired June 10, 2010), 2010 c 114 s 111, 2006 c 354 s 3, & 2005 c  
31 513 s 1;  
32 (97) RCW 82.04.4267 (Exemptions—Operation of parking/business  
33 improvement areas) and 2005 c 476 s 1;  
34 (98) RCW 82.04.4268 (Exemptions—Dairy product businesses) and  
35 2015 3rd sp.s. c 6 s 203, 2013 2nd sp.s. c 13 s 204, 2012 2nd sp.s. c  
36 6 s 202, 2010 c 114 s 112, & 2006 c 354 s 1;  
37 (99) RCW 82.04.4269 (Exemptions—Seafood product businesses) and  
38 2015 3rd sp.s. c 6 s 204, 2012 2nd sp.s. c 6 s 203, 2010 c 114 s 113,  
39 & 2006 c 354 s 2;

1 (100) RCW 82.34.050 (Original acquisition of facility exempt from  
2 sales and use taxes—Election to take tax credit in lieu of exemption)  
3 and 2000 c 103 s 12, 1975 1st ex.s. c 158 s 1, & 1967 ex.s. c 139 s  
4 5;

5 (101) RCW 82.34.060 (Application for final cost determination as  
6 to existing or new facility—Filing—Form—Contents—Approval—  
7 Determination of costs—Credits against taxes imposed by chapters  
8 82.04, 82.12, 82.16 RCW—Limitations) and 1981 2nd ex.s. c 9 s 3 &  
9 1967 ex.s. c 139 s 6;

10 (102) RCW 82.04.4271 (Deductions—Membership fees and certain  
11 service fees by nonprofit youth organization) and 1981 c 74 s 1;

12 (103) RCW 82.04.4272 (Deductions—Direct mail delivery charges)  
13 and 2005 c 514 s 114;

14 (104) RCW 82.04.4274 (Deductions—Nonprofit management companies—  
15 Personnel performing on-site functions) and 2011 1st sp.s. c 26 s 1;

16 (105) RCW 82.04.4275 (Deductions—Child welfare services) and 2011  
17 c 163 s 1;

18 (106) RCW 82.04.4277 (Deductions—Health and social welfare  
19 organizations—Mental health or chemical dependency services) and 2016  
20 sp.s. c 29 s 532, 2014 c 225 s 104, & 2011 sp.s. c 19 s 1;

21 (107) RCW 82.04.4281 (Deductions—Investments, dividends, interest  
22 on loans) and 2007 c 54 s 9, 2002 c 150 s 2, & 1980 c 37 s 2;

23 (108) RCW 82.04.4282 (Deductions—Fees, dues, charges) and 2009 c  
24 535 s 410, 1994 c 124 s 3, 1989 c 392 s 1, & 1980 c 37 s 3;

25 (109) RCW 82.04.4283 (Deductions—Cash discount taken by  
26 purchaser) and 1980 c 37 s 4;

27 (110) RCW 82.04.4284 (Deductions—Bad debts) and 2004 c 153 s 307  
28 & 1980 c 37 s 5;

29 (111) RCW 82.04.4285 (Deductions—Motor vehicle fuel and special  
30 fuel taxes) and 2013 c 225 s 639, 1998 c 176 s 3, & 1980 c 37 s 6;

31 (112) RCW 82.04.4286 (Deductions—Nontaxable business) and 1980 c  
32 37 s 7;

33 (113) RCW 82.04.4287 (Deductions—Compensation for receiving,  
34 washing, etc., horticultural products for person exempt under RCW  
35 82.04.330—Materials and supplies used) and 1980 c 37 s 8;

36 (114) RCW 82.04.4289 (Exemption—Compensation for patient services  
37 or attendant sales of drugs dispensed pursuant to prescription by  
38 certain nonprofit organizations) and 2003 c 168 s 402, 1998 c 325 s  
39 1, 1993 c 492 s 305, 1981 c 178 s 2, & 1980 c 37 s 10;

1 (115) RCW 82.04.4291 (Deductions—Compensation received by a  
2 political subdivision from another political subdivision for services  
3 taxable under RCW 82.04.290) and 1980 c 37 s 11;

4 (116) RCW 82.04.4292 (Deductions—Interest on investments or loans  
5 secured by mortgages or deeds of trust) and 2012 2nd sp.s. c 6 s 102,  
6 2010 1st sp.s. c 23 s 301, & 1980 c 37 s 12;

7 (117) RCW 82.04.4293 (Deductions—Interest on obligations of the  
8 state, its political subdivisions, and municipal corporations) and  
9 1980 c 37 s 13;

10 (118) RCW 82.04.4294 (Deductions—Interest on loans to farmers and  
11 ranchers, producers or harvesters of aquatic products, or their  
12 cooperatives) and 1980 c 37 s 14;

13 (119) RCW 82.04.4295 (Deductions—Manufacturing activities  
14 completed outside the United States) and 1980 c 37 s 15;

15 (120) RCW 82.04.4296 (Deductions—Reimbursement for accommodation  
16 expenditures by funeral homes) and 1980 c 37 s 16;

17 (121) RCW 82.04.4297 (Deductions—Compensation from public  
18 entities for health or social welfare services—Exception) and 2011  
19 1st sp.s. c 19 s 2, 2002 c 314 s 3, 2001 2nd sp.s. c 23 s 2, 1988 c  
20 67 s 1, & 1980 c 37 s 17;

21 (122) RCW 82.04.4298 (Deductions—Repair, maintenance,  
22 replacement, etc., of residential structures and commonly held  
23 property—Eligible organizations) and 1980 c 37 s 18;

24 (123) RCW 82.04.4311 (Deductions—Compensation received under the  
25 federal medicare program by certain hospitals or health centers) and  
26 2005 c 86 s 1 & 2002 c 314 s 2;

27 (124) RCW 82.04.432 (Deductions—Municipal sewer service fees or  
28 charges) and 1967 ex.s. c 149 s 17;

29 (125) RCW 82.04.4322 (Deductions—Artistic or cultural  
30 organization—Compensation from United States, state, etc., for  
31 artistic or cultural exhibitions, performances, or programs) and 1981  
32 c 140 s 1;

33 (126) RCW 82.04.4324 (Deductions—Artistic or cultural  
34 organization—Deduction for tax under RCW 82.04.240—Value of articles  
35 for use in displaying art objects or presenting artistic or cultural  
36 exhibitions, performances, or programs) and 1981 c 140 s 2;

37 (127) RCW 82.04.4326 (Deductions—Artistic or cultural  
38 organizations—Tuition charges for attending artistic or cultural  
39 education programs) and 1981 c 140 s 3;

1 (128) RCW 82.04.4327 (Deductions—Artistic and cultural  
2 organizations—Income from business activities) and 1985 c 471 s 6;  
3 (129) RCW 82.04.433 (Deductions—Sales of fuel for consumption  
4 outside United States' waters by vessels in foreign commerce) and  
5 2009 c 494 s 2 & 1985 c 471 s 16;  
6 (130) RCW 82.04.4331 (Deductions—Insurance claims for state  
7 health care coverage) and 1988 c 107 s 33;  
8 (131) RCW 82.04.4332 (Deductions—Tuition fees of foreign degree-  
9 granting institutions) and 1993 c 181 s 10;  
10 (132) RCW 82.04.4337 (Deductions—Certain amounts received by  
11 assisted living facilities) and 2012 c 10 s 72 & 2004 c 174 s 7;  
12 (133) RCW 82.04.4339 (Deductions—Grants to support salmon  
13 restoration) and 2004 c 241 s 1;  
14 (134) RCW 82.04.43391 (Deductions—Commercial aircraft loan  
15 interest and fees) and 2010 1st sp.s. c 23 s 112;  
16 (135) RCW 82.04.080 ("Gross income of the business") and 2010 1st  
17 sp.s. c 23 s 109 & 1961 c 15 s 82.04.080;  
18 (136) RCW 82.04.43392 (Deductions—Qualified dispute resolution  
19 centers) and 2012 c 249 s 1;  
20 (137) RCW 82.04.43393 (Deductions—Paymaster services) and 2013  
21 2nd sp.s. c 13 s 102;  
22 (138) RCW 82.04.43394 (Deductions—Cooperative finance  
23 organizations) and 2013 2nd sp.s. c 13 s 602;  
24 (139) RCW 82.04.434 (Credit—Public safety standards and testing)  
25 and 1991 c 13 s 1;  
26 (140) RCW 82.04.440 (Credit—Persons taxable on multiple  
27 activities) and 2011 c 2 s 205 (Initiative Measure No. 1107, approved  
28 November 2, 2010) & 2010 1st sp.s. c 23 s 513;  
29 (141) RCW 82.04.4451 (Credit against tax due—Maximum credit—  
30 Table) and 2010 1st sp.s. c 23 s 1102, 1997 c 238 s 2, & 1994 sp.s. c  
31 2 s 1;  
32 (142) RCW 82.04.44525 (Credit—New employment for international  
33 service activities in eligible areas—Designation of census tracts for  
34 eligibility—Records—Tax due upon ineligibility—Interest assessment—  
35 Information from employment security department) and 2009 c 535 s  
36 1104, 2008 c 81 s 9, & 1998 c 313 s 2;  
37 (143) RCW 82.04.4461 (Credit—Preproduction development  
38 expenditures) and 2013 3rd sp.s. c 2 s 9, 2010 c 114 s 115, 2008 c 81  
39 s 7, 2007 c 54 s 11, & 2003 2nd sp.s. c 1 s 7;

1 (144) RCW 82.04.4463 (Credit—Property and leasehold taxes paid on  
2 property used for manufacture of commercial airplanes) and 2013 3rd  
3 sp.s. c 2 s 10, 2010 1st sp.s. c 23 s 515, (2010 1st sp.s. c 23 s 514  
4 expired June 10, 2010), 2010 c 114 s 116, 2008 c 81 s 8, 2006 c 177 s  
5 10, 2005 c 514 s 501, & 2003 2nd sp.s. c 1 s 15;

6 (145) RCW 82.04.447 (Credit—Natural or manufactured gas purchased  
7 by direct service industrial customers—Reports) and 2001 c 214 s 9;

8 (146) RCW 82.04.448 (Credit—Manufacturing semiconductor  
9 materials) and 2010 c 114 s 117 & 2003 c 149 s 9;

10 (147) RCW 82.04.4481 (Credit—Property taxes paid by aluminum  
11 smelter) and 2015 3rd sp.s. c 6 s 503 & 2011 c 174 s 302;

12 (148) RCW 82.04.4482 (Credit—Sales of electricity or gas to an  
13 aluminum smelter) and 2004 c 24 s 9;

14 (149) RCW 82.04.4486 (Credit—Syrup taxes paid by buyer) and 2006  
15 c 245 s 1;

16 (150) RCW 82.04.4489 (Credit—Motion picture competitiveness  
17 program) and 2012 c 189 s 4, 2008 c 85 s 3, & 2006 c 247 s 5;

18 (151) RCW 82.04.449 (Credit—Washington customized employment  
19 training program) and 2012 c 46 s 3, 2010 c 114 s 121, 2009 c 296 s  
20 3, & 2006 c 112 s 5;

21 (152) RCW 82.04.4496 (Credit—Clean alternative fuel commercial  
22 vehicles) and 2016 c 29 s 1 & 2015 3rd sp.s. c 44 s 411;

23 (153) RCW 82.04.4498 (Credit—Businesses that hire veterans) and  
24 2015 3rd sp.s. c 6 s 1002;

25 (154) RCW 82.04.540 (Professional employer organizations—Taxable  
26 under RCW 82.04.290(2)—Deduction) and 2006 c 301 s 1;

27 (155) RCW 82.04.600 (Exemptions—Materials printed in county,  
28 city, town, school district, educational service district, library or  
29 library district) and 1979 ex.s. c 266 s 8;

30 (156) RCW 82.04.601 (Exemptions—Affixing stamp services for  
31 cigarette sales) and 2007 c 221 s 5;

32 (157) RCW 82.04.610 (Exemptions—Import or export commerce) and  
33 2007 c 477 s 2;

34 (158) RCW 82.04.615 (Exemptions—Certain limited purpose public  
35 corporations, commissions, and authorities) and 2007 c 381 s 1;

36 (159) RCW 82.04.620 (Exemptions—Certain prescription drugs) and  
37 2007 c 447 s 1;

38 (160) RCW 82.04.625 (Exemptions—Custom farming services) and 2014  
39 c 140 s 10 & 2007 c 334 s 1;

1 (161) RCW 82.04.627 (Exemptions—Commercial airplane parts) and  
2 2015 c 86 s 301 & 2008 c 81 s 15;

3 (162) RCW 82.04.635 (Exemptions—Nonprofits providing legal  
4 services to low-income persons) and 2009 c 508 s 1;

5 (163) RCW 82.04.640 (Exemptions—Washington vaccine association—  
6 Certain assessments received) and 2010 c 174 s 16;

7 (164) RCW 82.04.645 (Exemptions—Financial institutions—Amounts  
8 received from certain affiliated persons) and 2011 c 174 s 102 & 2010  
9 1st sp.s. c 23 s 110;

10 (165) RCW 82.04.650 (Exemptions—Investment conduits and  
11 securitization entities) and 2010 1st sp.s. c 23 s 111;

12 (166) RCW 82.04.655 (Exemptions—Joint municipal utility services  
13 authorities) and 2011 c 258 s 11;

14 (167) RCW 82.04.660 (Exemptions—Environmental handling charges—  
15 Mercury-containing lights) and 2015 c 185 s 2;

16 (168) RCW 82.04.750 (Exemptions—Restaurant employee meals) and  
17 2015 c 86 s 302 & 2011 c 55 s 1;

18 (169) RCW 82.04.755 (Exemptions—Grants received by a nonprofit  
19 organization for the program established under RCW  
20 70.93.180(1)(b)(ii)) and 2015 c 15 s 7;

21 (170) RCW 82.04.756 (Exemptions—Marijuana cooperatives) and 2015  
22 c 70 s 40;

23 (171) RCW 82.08.010 (Definitions) and 2014 c 140 s 11, 2010 c 106  
24 s 210, 2009 c 535 s 303, 2007 c 6 s 1302, (2007 c 6 s 1301 expired  
25 July 1, 2008), 2006 c 301 s 2, 2005 c 514 s 110, 2004 c 153 s 406,  
26 2003 c 168 s 101, 1985 c 38 s 3, 1985 c 2 s 2 (Initiative Measure No.  
27 464, approved November 6, 1984), 1983 1st ex.s. c 55 s 1, 1967 ex.s.  
28 c 149 s 18, 1963 c 244 s 1, & 1961 c 15 s 82.08.010;

29 (172) RCW 82.08.0203 (Exemptions—Trail grooming services) and  
30 2008 c 260 s 1;

31 (173) RCW 82.08.0205 (Exemptions—Waste vegetable oil) and 2008 c  
32 237 s 2;

33 (174) RCW 82.12.0205 (Exemptions—Waste vegetable oil) and 2008 c  
34 237 s 3;

35 (175) RCW 82.08.0206 (Exemptions—Working families—Eligible low-  
36 income persons) and 2008 c 325 s 2;

37 (176) RCW 82.08.0208 (Exemptions—Digital codes) and 2009 c 535 s  
38 501;



1 (177) RCW 82.12.0208 (Exemptions—Digital codes) and 2009 c 535 s  
2 601;

3 (178) RCW 82.08.02081 (Exemptions—Audio or video programming) and  
4 2009 c 535 s 502;

5 (179) RCW 82.12.02081 (Exemptions—Audio or video programming) and  
6 2009 c 535 s 602;

7 (180) RCW 82.08.02087 (Exemptions—Digital goods and services—  
8 Purchased for business purposes) and 2010 c 111 s 402 & 2009 c 535 s  
9 504;

10 (181) RCW 82.12.02087 (Exemptions—Digital goods, codes, and  
11 services—Used for business purposes) and 2010 c 111 s 502 & 2009 c  
12 535 s 607;

13 (182) RCW 82.08.02088 (Exemptions—Digital products—Business  
14 buyers—Concurrently available for use within and outside state) and  
15 2009 c 535 s 701;

16 (183) RCW 82.12.02088 (Exemptions—Digital products—Business  
17 buyers—Concurrently available for use within and outside state—  
18 Apportionment) and 2009 c 535 s 702;

19 (184) RCW 82.08.0251 (Exemptions—Casual and isolated sales) and  
20 1980 c 37 s 19;

21 (185) RCW 82.08.0252 (Exemptions—Sales by persons taxable under  
22 chapter 82.16 RCW) and 1980 c 37 s 20;

23 (186) RCW 82.08.02525 (Exemptions—Sale of copied public records  
24 by state and local agencies) and 2011 c 60 s 49, 2009 c 535 s 505, &  
25 1996 c 63 s 1;

26 (187) RCW 82.12.02525 (Exemptions—Sale of copied public records  
27 by state and local agencies) and 2011 c 60 s 50, 2009 c 535 s 609, &  
28 1996 c 63 s 2;

29 (188) RCW 82.08.0253 (Exemptions—Sale and distribution of  
30 newspapers) and 2009 c 535 s 506 & 1980 c 37 s 21;

31 (189) RCW 82.12.0345 (Exemptions—Use of newspapers) and 2009 c  
32 535 s 618 & 1994 c 124 s 11;

33 (190) RCW 82.08.02535 (Exemptions—Sales and distribution of  
34 magazines or periodicals by subscription for fund-raising) and 2009 c  
35 535 s 507 & 1995 2nd sp.s. c 8 s 1;

36 (191) RCW 82.08.02537 (Exemptions—Sales of academic transcripts)  
37 and 2009 c 535 s 508 & 1996 c 272 s 2;

38 (192) RCW 82.12.0347 (Exemptions—Use of academic transcripts) and  
39 2009 c 535 s 619 & 1996 c 272 s 3;

1 (193) RCW 82.08.0254 (Exemptions—Nontaxable sales) and 1980 c 37  
2 s 22;

3 (194) RCW 82.12.0255 (Exemptions—Nontaxable tangible personal  
4 property, warranties, and digital products) and 2009 c 535 s 610,  
5 2005 c 514 s 107, 2003 c 5 s 4, & 1980 c 37 s 55;

6 (195) RCW 82.08.0255 (Exemptions—Sales of motor vehicle and  
7 special fuel—Conditions—Credit or refund of special fuel used  
8 outside this state in interstate commerce) and 2013 c 225 s 640, 2011  
9 1st sp.s. c 16 s 4, 2007 c 223 s 9, 2005 c 443 s 5, & 1998 c 176 s 4;

10 (196) RCW 82.12.0256 (Exemptions—Use of motor vehicle and special  
11 fuel—Conditions) and 2013 c 225 s 646, 2011 1st sp.s. c 16 s 5, 2007  
12 c 223 s 10, 2005 c 443 s 6, & 1998 c 176 s 5;

13 (197) RCW 82.08.0256 (Exemptions—Sale of the operating property  
14 of a public utility to the state or a political subdivision) and 2010  
15 c 106 s 213, 2009 c 535 s 509, & 1980 c 37 s 24;

16 (198) RCW 82.12.0257 (Exemptions—Use of personal property of the  
17 operating property of a public utility by state or political  
18 subdivision) and 2010 c 106 s 220, 2009 c 535 s 611, & 1980 c 37 s  
19 57;

20 (199) RCW 82.08.02565 (Exemptions—Sales of machinery and  
21 equipment for manufacturing, research and development, or a testing  
22 operation—Labor and services for installation—Exemption certificate  
23 —Rules) and 2015 3rd sp.s. c 5 s 301;

24 (200) RCW 82.12.02565 (Exemptions—Machinery and equipment used  
25 for manufacturing, research and development, or a testing operation)  
26 and 2015 3rd sp.s. c 5 s 302;

27 (201) RCW 82.08.025651 (Exemptions—Sales of machinery and  
28 equipment to public research institutions) and 2011 c 23 s 4;

29 (202) RCW 82.12.025651 (Exemptions—Use of machinery and equipment  
30 by public research institutions) and 2011 c 23 s 5;

31 (203) RCW 82.08.02566 (Exemptions—Sales of tangible personal  
32 property incorporated in prototype for parts, auxiliary equipment,  
33 and aircraft modification—Limitations on yearly exemption) and 2003 c  
34 168 s 208, 1997 c 302 s 1, & 1996 c 247 s 4;

35 (204) RCW 82.12.02566 (Exemptions—Use of tangible personal  
36 property incorporated in prototype for aircraft parts, auxiliary  
37 equipment, and aircraft modification—Limitations on yearly exemption)  
38 and 2003 c 168 s 209, 1997 c 302 s 2, & 1996 c 247 s 5;

1 (205) RCW 82.08.02568 (Exemptions—Sales of carbon and similar  
2 substances that become an ingredient or component of anodes or  
3 cathodes used in producing aluminum for sale) and 1996 c 170 s 1;  
4 (206) RCW 82.12.02568 (Exemptions—Use of carbon and similar  
5 substances that become an ingredient or component of anodes or  
6 cathodes used in producing aluminum for sale) and 1996 c 170 s 2;  
7 (207) RCW 82.08.02569 (Exemptions—Sales of tangible personal  
8 property related to a building or structure that is an integral part  
9 of a laser interferometer gravitational wave observatory) and 1996 c  
10 113 s 1;  
11 (208) RCW 82.12.02569 (Exemptions—Use of tangible personal  
12 property related to a building or structure that is an integral part  
13 of a laser interferometer gravitational wave observatory) and 1996 c  
14 113 s 2;  
15 (209) RCW 82.08.0257 (Exemptions—Auction sales of personal  
16 property used in farming) and 2014 c 140 s 15, 2009 c 535 s 511, &  
17 1980 c 37 s 25;  
18 (210) RCW 82.12.0258 (Exemptions—Use of personal property  
19 previously used in farming and purchased from farmer at auction) and  
20 2014 c 140 s 16, 2009 c 535 s 612, & 1980 c 37 s 58;  
21 (211) RCW 82.08.02573 (Exemptions—Sales by a nonprofit  
22 organization for fund-raising activities) and 2010 c 106 s 214 & 1998  
23 c 336 s 3;  
24 (212) RCW 82.08.0258 (Exemptions—Sales to federal corporations  
25 providing aid and relief) and 1980 c 37 s 26;  
26 (213) RCW 82.12.0259 (Exemptions—Use of personal property,  
27 digital automated services, or certain other services by federal  
28 corporations providing aid and relief) and 2009 c 535 s 613, 2003 c 5  
29 s 7, & 1980 c 37 s 59;  
30 (214) RCW 82.08.0259 (Exemptions—Sales of livestock) and 2001 c  
31 118 s 4 & 1980 c 37 s 27;  
32 (215) RCW 82.12.0261 (Exemptions—Use of livestock) and 2001 c 118  
33 s 5 & 1980 c 37 s 60;  
34 (216) RCW 82.08.026 (Exemptions—Sales of natural or manufactured  
35 gas) and 1994 c 124 s 8 & 1989 c 384 s 4;  
36 (217) RCW 82.12.023 (Natural or manufactured gas, exempt from use  
37 tax imposed by RCW 82.12.020) and 1994 c 124 s 10 & 1989 c 384 s 5;

1 (218) RCW 82.14.030 (Sales and use taxes authorized—Additional  
2 taxes authorized—Maximum rates) and 2014 c 216 s 307, 2008 c 86 s  
3 101, 1989 c 384 s 6, 1982 1st ex.s. c 49 s 17, & 1970 ex.s. c 94 s 4;

4 (219) RCW 82.08.0261 (Exemptions—Sales of personal property for  
5 use connected with private or common carriers in interstate or  
6 foreign commerce) and 2014 c 216 s 405 & 1980 c 37 s 28;

7 (220) RCW 82.08.0262 (Exemptions—Sales of airplanes, locomotives,  
8 railroad cars, or watercraft for use in interstate or foreign  
9 commerce or outside the territorial waters of the state or airplanes  
10 sold to United States government—Components thereof and of motor  
11 vehicles or trailers used for constructing, repairing, cleaning, etc.  
12 —Labor and services for constructing, repairing, cleaning, etc) and  
13 2015 c 86 s 305, 2009 c 503 s 1, 1998 c 311 s 5, 1994 c 43 s 1, &  
14 1980 c 37 s 29;

15 (221) RCW 82.12.0254 (Exemptions—Use of airplanes, locomotives,  
16 railroad cars, or watercraft used in interstate or foreign commerce  
17 or outside state's territorial waters—Components—Use of vehicles in  
18 the transportation of persons or property across state boundaries—  
19 Conditions—Use of vehicle under trip permit to point outside state)  
20 and 2015 c 86 s 306, 2010 c 161 s 905, 2009 c 503 s 2, 2003 c 5 s 3,  
21 1998 c 311 s 7, 1995 c 63 s 2, & 1980 c 37 s 54;

22 (222) RCW 82.08.0263 (Exemptions—Sales of motor vehicles and  
23 trailers for use in transporting persons or property in interstate or  
24 foreign commerce) and 1998 c 311 s 6, 1995 c 63 s 1, & 1980 c 37 s  
25 30;

26 (223) RCW 82.08.0264 (Exemptions—Sales of motor vehicles,  
27 trailers, or campers to nonresidents for use outside the state) and  
28 2010 c 161 s 1165, 2007 c 135 s 1, & 1980 c 37 s 31;

29 (224) RCW 82.08.0266 (Exemptions—Sales of watercraft to  
30 nonresidents for use outside the state) and 2013 c 23 s 316, 1999 c  
31 358 s 5, & 1980 c 37 s 33;

32 (225) RCW 82.08.02665 (Exemptions—Sales of watercraft, vessels to  
33 residents of foreign countries) and 1999 c 358 s 6 & 1993 c 119 s 1;

34 (226) RCW 82.08.0267 (Exemptions—Sales of poultry for producing  
35 poultry and poultry products for sale) and 1980 c 37 s 34;

36 (227) RCW 82.12.0262 (Exemptions—Use of poultry for producing  
37 poultry and poultry products for sale) and 1980 c 37 s 61;

1 (228) RCW 82.08.0268 (Exemptions—Sales of machinery and  
2 implements, and related parts and labor, for farming to nonresidents  
3 for use outside the state) and 1998 c 167 s 1 & 1980 c 37 s 35;

4 (229) RCW 82.08.0269 (Exemptions—Sales for use in states,  
5 territories, and possessions of the United States which are not  
6 contiguous to any other state) and 2013 c 23 s 317 & 1980 c 37 s 36;

7 (230) RCW 82.08.0271 (Exemptions—Sales to municipal corporations,  
8 the state, and political subdivisions of tangible personal property,  
9 labor and services on watershed protection and flood prevention  
10 contracts) and 1980 c 37 s 37;

11 (231) RCW 82.12.930 (Exemptions—Watershed protection or flood  
12 prevention) and 2003 c 5 s 17;

13 (232) RCW 82.08.0272 (Exemptions—Sales of semen for artificial  
14 insemination of livestock) and 1980 c 37 s 38;

15 (233) RCW 82.12.0267 (Exemptions—Use of semen in artificial  
16 insemination of livestock) and 1980 c 37 s 66;

17 (234) RCW 82.08.0273 (Exemptions—Sales to nonresidents of  
18 tangible personal property, digital goods, and digital codes for use  
19 outside the state—Proof of nonresident status—Penalties) and 2014 c  
20 140 s 17, 2011 c 7 s 1, 2010 c 106 s 215, 2009 c 535 s 512, 2007 c  
21 135 s 2, 2003 c 53 s 399, 1993 c 444 s 1, 1988 c 96 s 1, 1982 1st  
22 ex.s. c 5 s 1, & 1980 c 37 s 39;

23 (235) RCW 82.08.0274 (Exemptions—Sales of form lumber to person  
24 engaged in constructing, repairing, etc., structures for consumers)  
25 and 1980 c 37 s 40;

26 (236) RCW 82.12.0268 (Exemptions—Use of form lumber by persons  
27 engaged in constructing, repairing, etc., structures for consumers)  
28 and 1980 c 37 s 67;

29 (237) RCW 82.08.02745 (Exemptions—Charges for labor and services  
30 or sales of tangible personal property related to agricultural  
31 employee housing—Exemption certificate—Rules) and 2014 c 140 s 18,  
32 2007 c 54 s 14, 1997 c 438 s 1, & 1996 c 117 s 1;

33 (238) RCW 82.12.02685 (Exemptions—Use of tangible personal  
34 property related to agricultural employee housing) and 1997 c 438 s 2  
35 & 1996 c 117 s 2;

36 (239) RCW 82.08.0275 (Exemptions—Sales of and labor and service  
37 charges for mining, sorting, crushing, etc., of sand, gravel, and  
38 rock from county or city quarry for public road purposes) and 1980 c  
39 37 s 41;

1 (240) RCW 82.12.0269 (Exemptions—Use of sand, gravel, or rock to  
2 extent of labor and service charges for mining, sorting, crushing,  
3 etc., thereof from county or city quarry for public road purposes)  
4 and 1980 c 37 s 68;

5 (241) RCW 82.08.0277 (Exemptions—Sales of pollen) and 1980 c 37 s  
6 43;

7 (242) RCW 82.12.0273 (Exemptions—Use of pollen) and 1980 c 37 s  
8 71;

9 (243) RCW 82.08.0278 (Exemptions—Sales between political  
10 subdivisions resulting from annexation or incorporation) and 1980 c  
11 37 s 44;

12 (244) RCW 82.12.0274 (Exemptions—Use of tangible personal  
13 property by political subdivision resulting from annexation or  
14 incorporation) and 1980 c 37 s 72;

15 (245) RCW 82.08.0279 (Exemptions—Renting or leasing of motor  
16 vehicles and trailers to a nonresident for use in the transportation  
17 of persons or property across state boundaries) and 1980 c 37 s 45;

18 (246) RCW 82.08.02795 (Exemptions—Sales to free hospitals) and  
19 1993 c 205 s 1;

20 (247) RCW 82.12.02745 (Exemptions—Use by free hospitals of  
21 certain items) and 1993 c 205 s 2;

22 (248) RCW 82.08.02805 (Exemptions—Sales to qualifying blood,  
23 tissue, or blood and tissue banks) and 2004 c 82 s 2 & 1995 2nd sp.s.  
24 c 9 s 4;

25 (249) RCW 82.12.02747 (Exemptions—Use of medical products by  
26 qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s  
27 3 & 1995 2nd sp.s. c 9 s 5;

28 (250) RCW 82.08.02806 (Exemptions—Sales of human blood, tissue,  
29 organs, bodies, or body parts for medical research and quality  
30 control testing) and 1996 c 141 s 1;

31 (251) RCW 82.12.02748 (Exemptions—Use of human blood, tissue,  
32 organs, bodies, or body parts for medical research or quality control  
33 testing) and 1996 c 141 s 2;

34 (252) RCW 82.08.02807 (Exemptions—Sales to organ procurement  
35 organization) and 2014 c 97 s 306 & 2002 c 113 s 2;

36 (253) RCW 82.12.02749 (Exemptions—Use of medical supplies,  
37 chemicals, or materials by organ procurement organization) and 2002 c  
38 113 s 3;

1 (254) RCW 82.08.0281 (Exemptions—Sales of prescription drugs) and  
2 2014 c 140 s 19, 2004 c 153 s 108, 2003 c 168 s 403, 1993 sp.s. c 25  
3 s 308, & 1980 c 37 s 46;

4 (255) RCW 82.12.0275 (Exemptions—Use of certain drugs or family  
5 planning devices) and 2003 c 168 s 406, 1993 sp.s. c 25 s 309, & 1980  
6 c 37 s 73;

7 (256) RCW 82.08.0282 (Exemptions—Sales of returnable containers  
8 for beverages and foods) and 1980 c 37 s 47;

9 (257) RCW 82.12.0276 (Exemptions—Use of returnable containers for  
10 beverages and foods) and 1980 c 37 s 74;

11 (258) RCW 82.08.0283 (Exemptions—Certain medical items) and 2007  
12 c 6 s 1101, 2004 c 153 s 101, 2003 c 168 s 409, 2001 c 75 s 1, 1998 c  
13 168 s 2, 1997 c 224 s 1, 1996 c 162 s 1, 1991 c 250 s 2, 1986 c 255 s  
14 1, 1980 c 86 s 1, & 1980 c 37 s 48;

15 (259) RCW 82.12.0277 (Exemptions—Certain medical items) and 2007  
16 c 6 s 1102 & 2004 c 153 s 109;

17 (260) RCW 82.08.0285 (Exemptions—Sales of ferry vessels to the  
18 state or local governmental units—Components thereof—Labor and  
19 service charges) and 1980 c 37 s 50;

20 (261) RCW 82.12.0279 (Exemptions—Use of ferry vessels by the  
21 state or local governmental units—Components thereof) and 2003 c 5 s  
22 9 & 1980 c 37 s 77;

23 (262) RCW 82.08.0287 (Exemptions—Sales of passenger motor  
24 vehicles as ride-sharing vehicles) and 2014 c 97 s 503, 2001 c 320 s  
25 4, 1996 c 244 s 4, 1995 c 274 s 2, 1993 c 488 s 2, & 1980 c 166 s 1;

26 (263) RCW 82.12.0282 (Exemptions—Use of vans as ride-sharing  
27 vehicles) and 2014 c 97 s 504, 2001 c 320 s 5, 1999 c 358 s 11, 1996  
28 c 88 s 4, 1993 c 488 s 4, & 1980 c 166 s 2;

29 (264) RCW 82.08.02875 (Exemptions—Vehicle parking charges subject  
30 to tax at stadium and exhibition center) and 1997 c 220 s 203  
31 (Referendum Bill No. 48, approved June 17, 1997);

32 (265) RCW 82.08.0288 (Exemptions—Lease of certain irrigation  
33 equipment) and 2014 c 140 s 20 & 1983 1st ex.s. c 55 s 5;

34 (266) RCW 82.12.0283 (Exemptions—Use of certain irrigation  
35 equipment) and 2014 c 140 s 21 & 1983 1st ex.s. c 55 s 6;

36 (267) RCW 82.08.02915 (Exemptions—Sales used by health or social  
37 welfare organizations for alternative housing for youth in crisis)  
38 and 1998 c 183 s 1, 1997 c 386 s 56, & 1995 c 346 s 1;

1 (268) RCW 82.12.02915 (Exemptions—Use of items by health or  
2 social welfare organizations for alternative housing for youth in  
3 crisis) and 1998 c 183 s 2, 1997 c 386 s 57, & 1995 c 346 s 2;

4 (269) RCW 82.08.0293 (Exemptions—Sales of food and food  
5 ingredients) and 2014 c 140 s 22, 2011 c 2 s 301 (Initiative Measure  
6 No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 902,  
7 (2010 1st sp.s. c 23 s 901 expired July 1, 2010), 2010 c 106 s 216,  
8 2009 c 483 s 2, 2004 c 153 s 201, 2003 c 168 s 301, 1988 c 103 s 1,  
9 1986 c 182 s 1, 1985 c 104 s 1, & 1982 1st ex.s. c 35 s 33;

10 (270) RCW 82.12.0293 (Exemptions—Use of food and food  
11 ingredients) and 2011 c 2 s 303 (Initiative Measure No. 1107,  
12 approved November 2, 2010), 2010 1st sp.s. c 23 s 903, 2009 c 483 s  
13 4, 2003 c 168 s 303, 1988 c 103 s 2, 1986 c 182 s 2, 1985 c 104 s 2,  
14 & 1982 1st ex.s. c 35 s 34;

15 (271) RCW 82.08.0294 (Exemptions—Sales of feed for cultivating or  
16 raising fish for sale) and 1985 c 148 s 3;

17 (272) RCW 82.12.0294 (Exemptions—Use of feed for cultivating or  
18 raising fish for sale) and 1985 c 148 s 4;

19 (273) RCW 82.08.0296 (Exemptions—Sales of feed consumed by  
20 livestock at a public livestock market) and 1986 c 265 s 1;

21 (274) RCW 82.12.0296 (Exemptions—Use of feed consumed by  
22 livestock at a public livestock market) and 1986 c 265 s 2;

23 (275) RCW 82.08.0297 (Exemptions—Sales of food purchased under  
24 the supplemental nutrition assistance program) and 2011 c 174 s 103,  
25 1998 c 79 s 18, & 1987 c 28 s 1;

26 (276) RCW 82.12.0297 (Exemptions—Use of food purchased under the  
27 supplemental nutrition assistance program) and 2011 c 174 s 104, 1998  
28 c 79 s 19, & 1987 c 28 s 2;

29 (277) RCW 82.08.0298 (Exemptions—Sales of diesel fuel for use in  
30 operating watercraft in commercial deep sea fishing or commercial  
31 passenger fishing boat operations outside the state) and 1987 c 494 s  
32 1;

33 (278) RCW 82.12.0298 (Exemptions—Use of diesel fuel in operating  
34 watercraft in commercial deep sea fishing or commercial passenger  
35 fishing boat operations outside the state) and 1987 c 494 s 2;

36 (279) RCW 82.08.0299 (Exemptions—Emergency lodging for homeless  
37 persons—Conditions) and 1988 c 61 s 1;



1 (280) RCW 82.08.031 (Exemptions—Sales to artistic or cultural  
2 organizations of certain objects acquired for exhibition or  
3 presentation) and 1981 c 140 s 4;

4 (281) RCW 82.12.031 (Exemptions—Use by artistic or cultural  
5 organizations of certain objects) and 1981 c 140 s 5;

6 (282) RCW 82.08.0311 (Exemptions—Sales of materials and supplies  
7 used in packing horticultural products) and 1988 c 68 s 1;

8 (283) RCW 82.12.0311 (Exemptions—Use of materials and supplies in  
9 packing horticultural products) and 1988 c 68 s 2;

10 (284) RCW 82.08.0315 (Exemptions—Rentals or sales related to  
11 motion picture or video productions—Exceptions—Certificate) and 1997  
12 c 61 s 1 & 1995 2nd sp.s. c 5 s 1;

13 (285) RCW 82.12.0315 (Exemptions—Rental or sales related to  
14 motion picture or video productions—Exceptions) and 2009 c 535 s 614,  
15 2003 c 5 s 10, & 1995 2nd sp.s. c 5 s 2;

16 (286) RCW 82.08.0316 (Exemptions—Sales of cigarettes by Indian  
17 retailers) and 2008 c 228 s 3, 2005 c 11 s 3, & 2001 c 235 s 4;

18 (287) RCW 82.12.0316 (Exemptions—Sales of cigarettes by Indian  
19 retailers) and 2008 c 228 s 4, 2005 c 11 s 4, & 2001 c 235 s 5;

20 (288) RCW 82.08.032 (Exemption—Sales, rental, or lease of used  
21 park model trailers) and 2001 c 282 s 3;

22 (289) RCW 82.12.032 (Exemption—Use of used park model trailers)  
23 and 2001 c 282 s 4;

24 (290) RCW 82.08.033 (Exemptions—Sales of used mobile homes or  
25 rental or lease of mobile homes) and 1986 c 211 s 2 & 1979 ex.s. c  
26 266 s 3;

27 (291) RCW 82.12.033 (Exemption—Use of certain used mobile homes)  
28 and 1986 c 211 s 3 & 1979 ex.s. c 266 s 4;

29 (292) RCW 82.08.034 (Exemptions—Sales of used floating homes or  
30 rental or lease of used floating homes) and 1984 c 192 s 3;

31 (293) RCW 82.12.034 (Exemption—Use of used floating homes) and  
32 1984 c 192 s 4;

33 (294) RCW 82.08.036 (Exemptions—Vehicle battery core deposits or  
34 credits—Replacement vehicle tire fees—"Core deposits or credits"  
35 defined) and 1989 c 431 s 45;

36 (295) RCW 82.12.038 (Exemptions—Vehicle battery core deposits or  
37 credits—Replacement vehicle tire fees—"Core deposits or credits"  
38 defined) and 1989 c 431 s 46;

1 (296) RCW 82.08.037 (Credits and refunds for bad debts) and 2010  
2 1st sp.s. c 23 s 1502, 2007 c 6 s 102, 2004 c 153 s 302, 2003 c 168 s  
3 212, & 1982 1st ex.s. c 35 s 35;

4 (297) RCW 82.12.037 (Credits and refunds—Bad debts) and 2010 1st  
5 sp.s. c 23 s 1503, 2007 c 6 s 103, 2004 c 153 s 304, & 1982 1st ex.s.  
6 c 35 s 36;

7 (298) RCW 82.08.050 (Buyer to pay, seller to collect tax—  
8 Statement of tax—Exception—Penalties—Contingent expiration of  
9 subsection) and 2010 c 112 s 8 & 2010 c 106 s 217;

10 (299) RCW 82.12.040 (Retailers to collect tax—Penalty—Contingent  
11 expiration of subsection) and 2015 c 169 s 9, 2015 c 1 s 11  
12 (Initiative Measure No. 594, approved November 4, 2014), 2011 1st  
13 sp.s. c 20 s 103, 2010 c 106 s 221, 2009 c 535 s 1108, & 2005 c 514 s  
14 109;

15 (300) RCW 82.08.080 (Vending machine and other sales) and 2004 c  
16 153 s 409, 1986 c 36 s 2, 1975 1st ex.s. c 278 s 48, 1963 c 244 s 2,  
17 & 1961 c 15 s 82.08.080;

18 (301) RCW 82.08.205 (Exemptions—Clay targets) and 2013 2nd sp.s.  
19 c 13 s 402;

20 (302) RCW 82.12.205 (Clay targets) and 2013 2nd sp.s. c 13 s 403;

21 (303) RCW 82.08.207 (Investment data for investment firms) and  
22 2013 2nd sp.s. c 13 s 702;

23 (304) RCW 82.12.207 (Investment date for investment firms) and  
24 2013 2nd sp.s. c 13 s 703;

25 (305) RCW 82.08.210 (Exemptions—Flavor imparters—Restaurants)  
26 and 2013 2nd sp.s. c 13 s 502;

27 (306) RCW 82.12.210 (Flavor imparters—Restaurants) and 2013 2nd  
28 sp.s. c 13 s 503;

29 (307) RCW 82.08.215 (Exemptions—Large private airplanes) and 2013  
30 2nd sp.s. c 13 s 1103;

31 (308) RCW 82.12.215 (Exemptions—Large private airplanes) and 2013  
32 2nd sp.s. c 13 s 1104;

33 (309) RCW 82.08.220 (Exemptions—Mint growers) and 2013 2nd sp.s.  
34 c 13 s 1302;

35 (310) RCW 82.12.220 (Exemptions—Mint growers) and 2013 2nd sp.s.  
36 c 13 s 1303;

37 (311) RCW 82.08.700 (Exemptions—Vessels sold to nonresidents) and  
38 2010 c 106 s 219 & 2007 c 22 s 1;

1 (312) RCW 82.12.700 (Exemptions—Vessels sold to nonresidents) and  
2 2007 c 22 s 2;  
3 (313) RCW 82.08.803 (Exemptions—Nebulizers) and 2007 c 6 s 1103 &  
4 2004 c 153 s 104;  
5 (314) RCW 82.12.803 (Exemptions—Nebulizers) and 2007 c 6 s 1104 &  
6 2004 c 153 s 105;  
7 (315) RCW 82.08.804 (Exemptions—Ostomic items) and 2004 c 153 s  
8 106;  
9 (316) RCW 82.12.804 (Exemptions—Ostomic items) and 2004 c 153 s  
10 107;  
11 (317) RCW 82.08.805 (Exemptions—Personal property used at an  
12 aluminum smelter) and 2015 3rd sp.s. c 6 s 504 & 2011 c 174 s 303;  
13 (318) RCW 82.12.805 (Exemptions—Personal property used at an  
14 aluminum smelter) and 2015 3rd sp.s. c 6 s 505 & 2011 c 174 s 305;  
15 (319) RCW 82.08.806 (Exemptions—Sale of computer equipment parts  
16 and services to printer or publisher) and 2011 c 174 s 204, 2010 1st  
17 sp.s. c 23 s 516, 2009 c 461 s 5, & 2004 c 8 s 2;  
18 (320) RCW 82.12.806 (Exemptions—Use of computer equipment parts  
19 and services by printer or publisher) and 2004 c 8 s 3;  
20 (321) RCW 82.08.807 (Exemptions—Direct mail delivery charges) and  
21 2005 c 514 s 115;  
22 (322) RCW 82.12.807 (Exemptions—Direct mail delivery charges) and  
23 2005 c 514 s 116;  
24 (323) RCW 82.08.808 (Exemptions—Sales of medical supplies,  
25 chemicals, or materials to comprehensive cancer centers) and 2005 c  
26 514 s 402;  
27 (324) RCW 82.12.808 (Exemptions—Use of medical supplies,  
28 chemicals, or materials by comprehensive cancer centers) and 2005 c  
29 514 s 403;  
30 (325) RCW 82.08.809 (Exemptions—Vehicles using clean alternative  
31 fuels and electric vehicles, exceptions—Quarterly transfers) and 2016  
32 sp.s. c 32 s 2, 2015 3rd sp.s. c 44 s 408, 2010 1st sp.s. c 11 s 2, &  
33 2005 c 296 s 1;  
34 (326) RCW 82.12.809 (Exemptions—Vehicles using clean alternative  
35 fuels and electric vehicles, exceptions—Quarterly transfers) and 2016  
36 sp.s. c 32 s 3, 2015 3rd sp.s. c 44 s 409, 2010 1st sp.s. c 11 s 3, &  
37 2005 c 296 s 3;

1 (327) RCW 82.08.810 (Exemptions—Air pollution control facilities  
2 at a thermal electric generation facility—Exceptions—Exemption  
3 certificate—Payments on cessation of operation) and 1997 c 368 s 2;  
4 (328) RCW 82.12.810 (Exemptions—Air pollution control facilities  
5 at a thermal electric generation facility—Exceptions—Payments on  
6 cessation of operation) and 2003 c 5 s 12 & 1997 c 368 s 3;  
7 (329) RCW 82.08.811 (Exemptions—Coal used at coal-fired thermal  
8 electric generation facility—Application—Demonstration of progress  
9 in air pollution control—Notice of emissions violations—  
10 Reapplication—Payments on cessation of operation) and 1997 c 368 s 4;  
11 (330) RCW 82.12.811 (Exemptions—Coal used at coal-fired thermal  
12 electric generation facility—Application—Demonstration of progress  
13 in air pollution control—Notice of emissions violations—  
14 Reapplication—Payments on cessation of operation) and 1997 c 368 s 6;  
15 (331) RCW 82.08.816 (Exemptions—Electric vehicle batteries and  
16 infrastructure) and 2009 c 459 s 4;  
17 (332) RCW 82.12.816 (Exemptions—Electric vehicle batteries and  
18 infrastructure) and 2009 c 459 s 5;  
19 (333) RCW 82.08.820 (Exemptions—Remittance—Warehouse and grain  
20 elevators and distribution centers—Material-handling and racking  
21 equipment—Construction of warehouse or elevator—Information sheet—  
22 Rules—Records—Exceptions) and 2014 c 140 s 23, 2011 c 174 s 206,  
23 (2011 c 174 s 205 expired July 1, 2012), 2006 c 354 s 12, (2006 c 354  
24 s 11 expired July 1, 2012), 2005 c 513 s 11, & 1997 c 450 s 2;  
25 (334) RCW 82.12.820 (Exemptions—Warehouse and grain elevators and  
26 distribution centers) and 2006 c 354 s 13, 2005 c 513 s 12, 2003 c 5  
27 s 13, 2000 c 103 s 9, & 1997 c 450 s 3;  
28 (335) RCW 82.08.830 (Exemptions—Sales at camp or conference  
29 center by nonprofit organization) and 1997 c 388 s 2;  
30 (336) RCW 82.08.832 (Exemptions—Sales of gun safes) and 1998 c  
31 178 s 1;  
32 (337) RCW 82.12.832 (Exemptions—Use of gun safes) and 1998 c 178  
33 s 2;  
34 (338) RCW 82.08.834 (Exemptions—Sales/leasebacks by regional  
35 transit authorities) and 2000 2nd sp.s. c 4 s 21;  
36 (339) RCW 82.12.834 (Exemptions—Sales/leasebacks by regional  
37 transit authorities) and 2001 c 320 s 6 & 2000 2nd sp.s. c 4 s 22;  
38 (340) RCW 82.08.850 (Exemptions—Conifer seed) and 2001 c 129 s 2;

1 (341) RCW 82.12.850 (Exemptions—Conifer seed) and 2001 c 129 s 3;  
2 (342) RCW 82.08.855 (Exemptions—Replacement parts for qualifying  
3 farm machinery and equipment) and 2015 3rd sp.s. c 6 s 1106, 2014 c  
4 97 s 601, 2007 c 332 s 1, & 2006 c 172 s 1;  
5 (343) RCW 82.12.855 (Exemptions—Replacement parts for qualifying  
6 farm machinery and equipment) and 2014 c 97 s 603, 2007 c 332 s 2, &  
7 2006 c 172 s 2;  
8 (344) RCW 82.08.865 (Exemptions—Diesel, biodiesel, and aircraft  
9 fuel for farm fuel users) and 2010 c 106 s 218, 2007 c 443 s 1, &  
10 2006 c 7 s 1;  
11 (345) RCW 82.12.865 (Exemptions—Diesel, biodiesel, and aircraft  
12 fuel for farm fuel users) and 2010 c 106 s 222, 2007 c 443 s 2, &  
13 2006 c 7 s 2;  
14 (346) RCW 82.08.870 (Exemptions—Motorcycles for training  
15 programs) and 2001 c 285 s 2;  
16 (347) RCW 82.12.845 (Use of motorcycles loaned to department of  
17 licensing) and 2001 c 121 s 1;  
18 (348) RCW 82.08.875 (Exemptions—Automotive adaptive equipment)  
19 and 2013 c 211 s 2;  
20 (349) RCW 82.12.875 (Automotive adaptive equipment) and 2013 c  
21 211 s 3;  
22 (350) RCW 82.08.880 (Exemptions—Animal pharmaceuticals) and 2001  
23 2nd sp.s. c 17 s 1;  
24 (351) RCW 82.12.880 (Exemptions—Animal pharmaceuticals) and 2001  
25 2nd sp.s. c 17 s 2;  
26 (352) RCW 82.08.890 (Exemptions—Qualifying livestock nutrient  
27 management equipment and facilities) and 2014 c 97 s 602, 2010 1st  
28 sp.s. c 23 s 601, 2009 c 469 s 601, 2006 c 151 s 2, & 2001 2nd sp.s.  
29 c 18 s 2;  
30 (353) RCW 82.12.890 (Exemptions—Livestock nutrient management  
31 equipment and facilities) and 2014 c 97 s 604, 2010 1st sp.s. c 23 s  
32 602, 2009 c 469 s 602, 2006 c 151 s 3, 2003 c 5 s 15, & 2001 2nd  
33 sp.s. c 18 s 3;  
34 (354) RCW 82.08.900 (Exemptions—Anaerobic digesters) and 2015 c  
35 86 s 202, 2006 c 151 s 4, & 2001 2nd sp.s. c 18 s 4;  
36 (355) RCW 82.12.900 (Exemptions—Anaerobic digesters) and 2006 c  
37 151 s 5, 2003 c 5 s 16, & 2001 2nd sp.s. c 18 s 5;  
38 (356) RCW 82.08.910 (Exemptions—Propane or natural gas to heat  
39 chicken structures) and 2001 2nd sp.s. c 25 s 3;

1 (357) RCW 82.12.910 (Exemptions—Propane or natural gas to heat  
2 chicken structures) and 2001 2nd sp.s. c 25 s 4;

3 (358) RCW 82.08.920 (Exemptions—Chicken bedding materials) and  
4 2001 2nd sp.s. c 25 s 5;

5 (359) RCW 82.12.920 (Exemptions—Chicken bedding materials) and  
6 2001 2nd sp.s. c 25 s 6;

7 (360) RCW 82.08.925 (Exemptions—Dietary supplements) and 2003 c  
8 168 s 302;

9 (361) RCW 82.12.925 (Exemptions—Dietary supplements) and 2003 c  
10 168 s 304;

11 (362) RCW 82.08.935 (Exemptions—Disposable devices used to  
12 deliver prescription drugs for human use) and 2003 c 168 s 404;

13 (363) RCW 82.12.935 (Exemptions—Disposable devices used to  
14 deliver prescription drugs for human use) and 2003 c 168 s 407;

15 (364) RCW 82.08.940 (Exemptions—Over-the-counter drugs for human  
16 use) and 2003 c 168 s 405;

17 (365) RCW 82.12.940 (Exemptions—Over-the-counter drugs for human  
18 use) and 2003 c 168 s 408;

19 (366) RCW 82.08.945 (Exemptions—Kidney dialysis devices) and 2004  
20 c 153 s 110 & 2003 c 168 s 410;

21 (367) RCW 82.12.945 (Exemptions—Kidney dialysis devices) and 2004  
22 c 153 s 111 & 2003 c 168 s 411;

23 (368) RCW 82.08.950 (Exemptions—Steam, electricity, electrical  
24 energy) and 2003 c 168 s 703;

25 (369) RCW 82.12.950 (Exemptions—Steam, electricity, electrical  
26 energy) and 2003 c 168 s 704;

27 (370) RCW 82.08.956 (Exemptions—Hog fuel used to generate  
28 electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1002  
29 & 2009 c 469 s 301;

30 (371) RCW 82.12.956 (Exemptions—Hog fuel used to generate  
31 electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1003  
32 & 2009 c 469 s 302;

33 (372) RCW 82.08.962 (Exemptions—Sales of machinery and equipment  
34 used in generating electricity) and 2013 2nd sp.s. c 13 s 1502 & 2009  
35 c 469 s 101;

36 (373) RCW 82.12.962 (Exemptions—Use of machinery and equipment in  
37 generating electricity) and 2013 2nd sp.s. c 13 s 1505 & 2009 c 469 s  
38 102;

1 (374) RCW 82.08.963 (Exemptions—Sales of machinery and equipment  
2 using solar energy to generate electricity or produce thermal heat)  
3 and 2013 2nd sp.s. c 13 s 1602 & 2009 c 469 s 103;

4 (375) RCW 82.12.963 (Exemptions—Use of machinery and equipment  
5 using solar energy to generate electricity or produce thermal heat)  
6 and 2013 2nd sp.s. c 13 s 1603 & 2009 c 469 s 104;

7 (376) RCW 82.08.965 (Exemptions—Semiconductor materials  
8 manufacturing) and 2010 c 114 s 123 & 2003 c 149 s 5;

9 (377) RCW 82.12.965 (Exemptions—Semiconductor materials  
10 manufacturing) and 2010 c 114 s 129 & 2003 c 149 s 6;

11 (378) RCW 82.08.9651 (Exemptions—Gases and chemicals used in  
12 production of semiconductor materials) and 2014 c 97 s 405, 2010 c  
13 114 s 124, 2009 c 469 s 502, & 2006 c 84 s 3;

14 (379) RCW 82.12.9651 (Exemptions—Gases and chemicals used in  
15 production of semiconductor materials) and 2014 c 97 s 406, 2010 c  
16 114 s 130, 2009 c 469 s 503, & 2006 c 84 s 4;

17 (380) RCW 82.08.970 (Exemptions—Gases and chemicals used to  
18 manufacture semiconductor materials) and 2010 c 114 s 125 & 2003 c  
19 149 s 7;

20 (381) RCW 82.12.970 (Exemptions—Gases and chemicals used to  
21 manufacture semiconductor materials) and 2010 c 114 s 131 & 2003 c  
22 149 s 8;

23 (382) RCW 82.08.975 (Exemptions—Computer parts and software  
24 related to the manufacture of commercial airplanes) and 2013 3rd  
25 sp.s. c 2 s 11, 2008 c 81 s 2, & 2003 2nd sp.s. c 1 s 9;

26 (383) RCW 82.12.975 (Computer parts and software related to the  
27 manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 12,  
28 2008 c 81 s 3, & 2003 2nd sp.s. c 1 s 10;

29 (384) RCW 82.08.980 (Exemptions—Labor, services, and personal  
30 property related to the manufacture of commercial airplanes) and 2013  
31 3rd sp.s. c 2 s 3, 2010 c 114 s 126, & 2003 2nd sp.s. c 1 s 11;

32 (385) RCW 82.12.980 (Exemptions—Labor, services, and personal  
33 property related to the manufacture of commercial airplanes) and 2013  
34 3rd sp.s. c 2 s 4, 2010 c 114 s 132, & 2003 2nd sp.s. c 1 s 12;

35 (386) RCW 82.08.983 (Exemptions—Wax and ceramic materials) and  
36 2010 c 225 s 1;

37 (387) RCW 82.12.983 (Exemptions—Wax and ceramic materials) and  
38 2010 c 225 s 2;

39 (388) RCW 82.08.985 (Exemptions—Insulin) and 2004 c 153 s 102;

1 (389) RCW 82.12.985 (Exemptions—Insulin) and 2004 c 153 s 103;  
2 (390) RCW 82.08.986 (Exemptions—Eligible server equipment) and  
3 2015 3rd sp.s. c 6 s 302, 2012 2nd sp.s. c 6 s 302, 2010 1st sp.s. c  
4 23 s 1601, & 2010 1st sp.s. c 1 s 2;  
5 (391) RCW 82.12.986 (Exemptions—Eligible server equipment) and  
6 2015 3rd sp.s. c 6 s 303, 2012 2nd sp.s. c 6 s 304, 2010 1st sp.s. c  
7 23 s 1602, & 2010 1st sp.s. c 1 s 3;  
8 (392) RCW 82.08.990 (Exemptions—Import or export commerce) and  
9 2007 c 477 s 3;  
10 (393) RCW 82.08.995 (Exemptions—Certain limited purpose public  
11 corporations, commissions, and authorities) and 2009 c 535 s 514 &  
12 2007 c 381 s 2;  
13 (394) RCW 82.12.995 (Exemptions—Certain limited purpose public  
14 corporations, commissions, and authorities) and 2009 c 535 s 622 &  
15 2007 c 381 s 3;  
16 (395) RCW 82.08.997 (Exemptions—Temporary medical housing) and  
17 2008 c 137 s 2;  
18 (396) RCW 82.08.998 (Exemptions—Weatherization of a residence)  
19 and 2008 c 92 s 1;  
20 (397) RCW 82.12.998 (Exemptions—Weatherization of a residence)  
21 and 2008 c 92 s 2;  
22 (398) RCW 82.08.999 (Exemptions—Joint municipal utility services  
23 authorities) and 2011 c 258 s 12;  
24 (399) RCW 82.12.999 (Exemptions—Joint municipal utility services  
25 authorities) and 2011 c 258 s 13;  
26 (400) RCW 82.08.9995 (Exemptions—Restaurant employee meals) and  
27 2015 c 86 s 303 & 2011 c 55 s 2;  
28 (401) RCW 82.12.9995 (Exemptions—Restaurant employee meals) and  
29 2015 c 86 s 304 & 2011 c 55 s 3;  
30 (402) RCW 82.08.9996 (Exemptions—Vessel deconstruction) and 2014  
31 c 195 s 301;  
32 (403) RCW 82.12.9996 (Exemptions—Vessel deconstruction) and 2014  
33 c 195 s 302;  
34 (404) RCW 82.08.9997 (Exemptions—Retail sale of marijuana,  
35 useable marijuana, marijuana concentrates, and marijuana-infused  
36 products covered by marijuana agreement between state and tribe) and  
37 2015 c 207 s 4;



1 (405) RCW 43.06.490 (Marijuana agreements—Federally recognized  
2 Indian tribes—Tribal marijuana tax—Tax exemption) and 2015 c 207 s  
3 2;

4 (406) RCW 82.08.9998 (Exemptions—Marijuana concentrates, useable  
5 marijuana, or marijuana-infused products beneficial for medical use—  
6 Products containing THC) and 2015 2nd sp.s. c 4 s 207;

7 (407) RCW 82.12.010 (Definitions) and 2015 c 169 s 5;

8 (408) RCW 82.12.022 (Natural or manufactured gas—Use tax imposed  
9 —Exemption) and 2015 3rd sp.s. c 6 s 506, 2014 c 216 s 304, & 2011 c  
10 174 s 304;

11 (409) RCW 82.12.024 (Deferral of use tax on certain users of  
12 natural or manufactured gas) and 2001 c 214 s 10;

13 (410) RCW 82.12.0251 (Exemptions—Use of tangible personal  
14 property by nonresident while temporarily within state—Use of  
15 household goods, personal effects, and private motor vehicles  
16 acquired in another state while resident of other state—Use of  
17 certain warranties) and 2009 c 535 s 608, 2005 c 514 s 106, 2003 c 5  
18 s 18, 1997 c 301 s 1, 1987 c 27 s 1, 1985 c 353 s 4, 1983 c 26 s 2, &  
19 1980 c 37 s 51;

20 (411) RCW 82.12.0263 (Exemptions—Use of fuel by extractor or  
21 manufacturer thereof) and 1980 c 37 s 62;

22 (412) RCW 82.12.0264 (Exemptions—Use of dual-controlled motor  
23 vehicles by school for driver training) and 1980 c 37 s 63;

24 (413) RCW 82.12.0265 (Exemptions—Use by bailee of tangible  
25 personal property consumed in research, development, etc.,  
26 activities) and 1980 c 37 s 64;

27 (414) RCW 82.12.0266 (Exemptions—Use by residents of motor  
28 vehicles and trailers acquired and used while members of the armed  
29 services and stationed outside the state) and 1980 c 37 s 65;

30 (415) RCW 82.12.0272 (Exemptions—Use of personal property in  
31 single trade shows) and 2009 c 535 s 616 & 1980 c 37 s 70;

32 (416) RCW 82.12.0284 (Exemptions—Use of computers or computer  
33 components, accessories, software, digital goods, or digital codes  
34 donated to schools or colleges) and 2009 c 535 s 617, 2007 c 54 s 15,  
35 2003 c 168 s 603, & 1983 1st ex.s. c 55 s 7;

36 (417) RCW 82.12.035 (Credit for retail sales or use taxes paid to  
37 other jurisdictions with respect to property used) and 2015 c 169 s  
38 8, 2009 c 535 s 1107, 2007 c 6 s 1203, 2005 c 514 s 108, 2002 c 367 s  
39 5, 1996 c 148 s 6, 1987 c 27 s 2, & 1967 ex.s. c 89 s 5;

1 (418) RCW 82.12.225 (Exemptions—Nonprofit fund-raising  
2 activities) and 2015 3rd sp.s. c 32 s 2 & 2013 2nd sp.s. c 13 s 1402;  
3 (419) RCW 82.12.800 (Exemptions—Uses of vessel, vessel's trailer  
4 by manufacturer) and 2011 c 171 s 121 & 1997 c 293 s 1;  
5 (420) RCW 82.12.801 (Exemptions—Uses of vessel, vessel's trailer  
6 by dealer) and 2011 c 171 s 122 & 1997 c 293 s 2;  
7 (421) RCW 82.12.802 (Vessels held in inventory by dealer or  
8 manufacturer—Tax on personal use—Documentation—Rules) and 1997 c  
9 293 s 3;  
10 (422) RCW 82.12.860 (Exemptions—Property and services acquired  
11 from a federal credit union) and 2015 c 169 s 10, 2009 c 535 s 621, &  
12 2006 c 11 s 1;  
13 (423) RCW 82.16.020 (Public utility tax imposed—Additional tax  
14 imposed—Deposit of moneys) and 2015 3rd sp.s. c 6 s 703, 2013 2nd  
15 sp.s. c 9 s 7, 2011 1st sp.s. c 48 s 7033, 2011 1st sp.s. c 48 s  
16 7032, (2009 c 469 s 702 expired June 30, 2013), 1996 c 150 s 2, 1989  
17 c 302 s 204, 1986 c 282 s 14, 1985 c 471 s 10, 1983 2nd ex.s. c 3 s  
18 13, 1982 2nd ex.s. c 5 s 1, 1982 1st ex.s. c 35 s 5, 1971 ex.s. c 299  
19 s 12, 1967 ex.s. c 149 s 24, 1965 ex.s. c 173 s 21, 1961 c 293 s 13,  
20 & 1961 c 15 s 82.16.020;  
21 (424) RCW 82.16.040 (Exemption) and 1996 c 111 s 4 & 1961 c 15 s  
22 82.16.040;  
23 (425) RCW 82.16.0421 (Exemptions—Sales to electrolytic processing  
24 businesses) and 2010 c 114 s 133, 2009 c 434 s 1, & 2004 c 240 s 1;  
25 (426) RCW 82.16.046 (Exemptions—Operation of state route No. 16)  
26 and 1998 c 179 s 5;  
27 (427) RCW 82.16.047 (Exemptions—Ride sharing) and 1999 c 358 s 12  
28 & 1979 c 111 s 18;  
29 (428) RCW 82.16.0495 (Credit—Electricity sold to a direct service  
30 industrial customer) and 2001 c 214 s 11;  
31 (429) RCW 82.16.0496 (Credit—Clean alternative fuel commercial  
32 vehicles) and 2016 c 29 s 2 & 2015 3rd sp.s. c 44 s 412;  
33 (430) RCW 82.16.0497 (Credit—Light and power business, gas  
34 distribution business) and 2006 c 213 s 1 & 2001 c 214 s 13;  
35 (431) RCW 82.16.0498 (Credit—Sales of electricity or gas to an  
36 aluminum smelter) and 2004 c 24 s 13;  
37 (432) RCW 82.16.0499 (Credit—Businesses that hire veterans) and  
38 2015 3rd sp.s. c 6 s 1003;

1 (433) RCW 82.16.050 (Deductions in computing tax) and 2014 c 140  
2 s 25, 2007 c 330 s 1, 2006 c 336 s 1, 2004 c 153 s 308, 2000 c 245 s  
3 1, 1994 c 124 s 12, 1989 c 302 s 103, 1987 c 207 s 1, 1982 2nd ex.s.  
4 c 9 s 3, 1977 ex.s. c 368 s 1, 1967 ex.s. c 149 s 25, 1965 ex.s. c  
5 173 s 22, & 1961 c 15 s 82.16.050;

6 (434) RCW 82.16.053 (Deductions in computing tax—Light and power  
7 businesses) and 1996 c 145 s 1 & 1994 c 236 s 1;

8 (435) RCW 82.16.055 (Deductions relating to energy conservation  
9 or production from renewable resources) and 1980 c 149 s 3;

10 (436) RCW 82.16.130 (Renewable energy system cost recovery—Light/  
11 power business tax credit) and 2010 c 202 s 3, 2009 c 469 s 506, &  
12 2005 c 300 s 4;

13 (437) RCW 82.16.300 (Exemptions—Custom farming services) and 2007  
14 c 334 s 2;

15 (438) RCW 82.16.305 (Exemptions—Joint municipal utility services  
16 authorities) and 2011 c 258 s 14;

17 (439) RCW 82.16.310 (Exemptions—Sales by a gas distribution  
18 business) and 2014 c 216 s 301;

19 (440) RCW 82.18.010 (Definitions) and 1989 c 431 s 78 & 1986 c  
20 282 s 6;

21 (441) RCW 82.18.050 (Federal government exempt from tax) and 1989  
22 c 431 s 86 & 1986 c 282 s 10;

23 (442) RCW 82.19.050 (Exemptions) and 2005 c 289 s 1, 2003 c 120 s  
24 1, 2001 1st sp.s. c 9 s 7, (2001 1st sp.s. c 9 s 8 expired July 22,  
25 2001), 2001 c 118 s 7, 1992 c 175 s 7, & 1971 ex.s. c 307 s 17;

26 (443) RCW 82.21.040 (Exemptions) and 2015 3rd sp.s. c 6 s 1902 &  
27 1989 c 2 s 11 (Initiative Measure No. 97, approved November 8, 1988);

28 (444) RCW 82.21.050 (Credits) and 1989 c 2 s 12 (Initiative  
29 Measure No. 97, approved November 8, 1988);

30 (445) RCW 82.23A.010 (Definitions) and 2012 1st sp.s. c 3 s 4,  
31 2004 c 203 s 4, & 1989 c 383 s 15;

32 (446) RCW 82.23A.030 (Exemptions from tax) and 1989 c 383 s 17;

33 (447) RCW 82.23A.040 (Credit authorized) and 1989 c 383 s 18;

34 (448) RCW 82.23B.030 (Exemption) and 2015 c 274 s 15, 1992 c 73 s  
35 9, & 1991 c 200 s 803;

36 (449) RCW 82.23B.040 (Credit—Crude oil or petroleum exported or  
37 sold for export) and 2015 c 274 s 16, 1992 c 73 s 10, & 1991 c 200 s  
38 804;

1 (450) RCW 82.23B.045 (Refund or credit—Petroleum products used by  
2 consumers for nonfuel purpose or used in manufacture of nonfuel item)  
3 and 1992 c 73 s 8;

4 (451) RCW 82.24.260 (Selling or disposal of unstamped cigarettes—  
5 Person to pay and remit tax or affix stamps—Liability) and 2003 c 114  
6 s 9, 1995 c 278 s 11, 1987 c 80 s 3, & 1986 c 3 s 13;

7 (452) RCW 82.24.290 (Exceptions—Federal instrumentalities and  
8 purchasers from federal instrumentalities) and 1995 c 278 s 14;

9 (453) RCW 82.24.295 (Exceptions—Sales by Indian retailer under  
10 cigarette tax contract) and 2012 2nd sp.s. c 4 s 10 & 2001 c 235 s 6;

11 (454) RCW 82.26.040 (When tax not applicable under laws of United  
12 States) and 1961 c 15 s 82.26.040;

13 (455) RCW 82.26.110 (When credit may be obtained for tax paid)  
14 and 2007 c 221 s 4, 2005 c 180 s 9, 1975 1st ex.s. c 278 s 76, & 1961  
15 c 15 s 82.26.110;

16 (456) RCW 82.27.010 (Definitions) and 1995 c 372 s 4 & 1985 c 413  
17 s 1;

18 (457) RCW 82.27.020 (Excise tax imposed—Deduction—Measure of tax  
19 —Rates—Additional tax imposed) and 2010 c 193 s 16, 2005 c 110 s 3,  
20 2001 c 320 s 9, 1999 c 126 s 3, 1993 sp.s. c 17 s 12, 1985 c 413 s 2,  
21 1983 2nd ex.s. c 3 s 17, 1983 c 284 s 6, 1982 1st ex.s. c 35 s 10, &  
22 1980 c 98 s 2;

23 (458) RCW 82.27.030 (Exemptions) and 1995 2nd sp.s. c 7 s 1, 1985  
24 c 413 s 3, & 1980 c 98 s 3;

25 (459) RCW 82.27.040 (Credit for taxes paid to another taxing  
26 authority) and 1985 c 413 s 4 & 1980 c 98 s 4;

27 (460) RCW 82.29A.020 (Definitions) and 2015 3rd sp.s. c 6 s 2004,  
28 2015 3rd sp.s. c 6 s 2003, 2014 c 207 s 3, 2014 c 140 s 26, 2012 2nd  
29 sp.s. c 6 s 501, 1999 c 220 s 2, 1991 c 272 s 23, 1986 c 285 s 1,  
30 1979 ex.s. c 196 s 11, & 1975-'76 2nd ex.s. c 61 s 2;

31 (461) RCW 82.29A.120 (Allowable credits) and 2013 c 235 s 3, 1994  
32 c 95 s 2, 1986 c 285 s 2, & 1975-'76 2nd ex.s. c 61 s 12;

33 (462) RCW 82.29A.125 (Exemptions—Electric vehicle infrastructure)  
34 and 2009 c 459 s 3;

35 (463) RCW 82.29A.130 (Exemptions—Certain property) and 2008 c 194  
36 s 1, 2008 c 84 s 2, & 2007 c 90 s 1;

37 (464) RCW 82.29A.132 (Exemptions—Operation of state route No. 16)  
38 and 1998 c 179 s 6;

1 (465) RCW 82.29A.134 (Exemptions—Sales/leasebacks by regional  
2 transit authorities) and 2000 2nd sp.s. c 4 s 25;

3 (466) RCW 82.29A.136 (Exemptions—Certain residential and  
4 recreational lots) and 2001 c 26 s 1;

5 (467) RCW 82.29A.137 (Exemptions—Certain leasehold interests  
6 related to the manufacture of superefficient airplanes) and 2013 3rd  
7 sp.s. c 2 s 13, 2010 c 114 s 134, & 2003 2nd sp.s. c 1 s 13;

8 (468) RCW 82.29A.138 (Exemptions—Certain amateur radio repeaters)  
9 and 2007 c 21 s 1;

10 (469) RCW 82.32.045 (Taxes—When due and payable—Reporting  
11 periods—Verified annual returns—Relief from filing requirements) and  
12 2010 1st sp.s. c 23 s 1103, 2006 c 256 s 1, 2003 1st sp.s. c 13 s 8,  
13 1999 c 357 s 1, 1996 c 111 s 3, 1983 2nd ex.s. c 3 s 63, 1982 1st  
14 ex.s. c 35 s 27, 1981 c 172 s 7, & 1981 c 7 s 1;

15 (470) RCW 82.32.055 (Interest and penalties—Waiver for military  
16 personnel) and 2008 c 184 s 1;

17 (471) RCW 82.32.065 (Tax refund to consumer under new motor  
18 vehicle warranty laws—Credit or refund to new motor vehicle  
19 manufacturer) and 1987 c 344 s 16;

20 (472) RCW 82.32.580 (Sales and use tax deferral—Historic  
21 automobile museum) and 2005 c 514 s 701;

22 (473) RCW 82.32.760 (Sourcing compliance—Taxpayer relief—Credits  
23 —Streamlined sales and use tax agreement) and 2007 c 6 s 1602;

24 (474) RCW 82.38.030 (Tax imposed—Rate—Incidence—Allocation of  
25 proceeds—Expiration of subsection) and 2015 3rd sp.s. c 44 s 103,  
26 (2015 3rd sp.s. c 44 s 102 expired July 1, 2016), 2014 c 216 s 201,  
27 2013 c 225 s 103, 2007 c 515 s 21, 2005 c 314 s 102, 2003 c 361 s  
28 402, 2002 c 183 s 2, 2001 c 270 s 6, 1998 c 176 s 51, 1996 c 104 s 7,  
29 1989 c 193 s 3, 1983 1st ex.s. c 49 s 30, 1979 c 40 s 3, 1977 ex.s. c  
30 317 s 5, 1975 1st ex.s. c 62 s 1, 1973 1st ex.s. c 156 s 1, 1972  
31 ex.s. c 135 s 2, & 1971 ex.s. c 175 s 4;

32 (475) RCW 82.38.080 (Exemptions) and 2013 c 225 s 111, 2009 c 352  
33 s 1, 2008 c 237 s 1, 1998 c 176 s 60, 1996 c 244 s 6, 1993 c 141 s 2,  
34 1990 c 185 s 1, 1983 c 108 s 4, 1979 c 40 s 4, & 1973 c 42 s 1;

35 (476) RCW 82.38.180 (Refunds and credits) and 2013 c 225 s 119,  
36 2007 c 515 s 29, 1998 c 176 s 71, 1972 ex.s. c 138 s 4, & 1971 ex.s.  
37 c 175 s 19;

1 (477) RCW 82.42.020 (Aircraft fuel tax imposed—Rate) and 2013 c  
2 225 s 302, 2005 c 341 s 3, 2003 c 375 s 5, 1996 c 104 s 13, 1982 1st  
3 ex.s. c 25 s 2, 1969 ex.s. c 254 s 2, & 1967 ex.s. c 10 s 2;

4 (478) RCW 82.42.030 (Exemptions) and 2013 c 225 s 303, 2005 c 341  
5 s 4, 1989 c 193 s 4, 1982 1st ex.s. c 25 s 4, & 1967 ex.s. c 10 s 3;

6 (479) RCW 82.42.230 (Refunds) and 2013 c 225 s 417;

7 (480) RCW 82.44.015 (Ride-sharing passenger motor vehicles  
8 excluded—Exemption requirements—Notice—Liability for tax) and 2014  
9 c 97 s 502, 2010 c 161 s 909, 1996 c 244 s 7, 1993 c 488 s 3, 1982 c  
10 142 s 1, & 1980 c 166 s 3;

11 (481) RCW 82.45.010 ("Sale" defined) and 2014 c 58 s 24 & 2010  
12 1st sp.s. c 23 s 207;

13 (482) RCW 82.45.030 ("Selling price," "total consideration paid  
14 or contracted to be paid," defined) and 2011 c 58 s 15, 1993 sp.s. c  
15 25 s 503, & 1969 ex.s. c 223 s 28A.45.030;

16 (483) RCW 82.45.190 (Exemptions—State route No. 16 corridor  
17 transportation systems and facilities) and 1998 c 179 s 7;

18 (484) RCW 82.45.195 (Exemptions—Standing timber sales) and 2014 c  
19 97 s 308, 2010 1st sp.s. c 23 s 518, & 2007 c 48 s 7;

20 (485) RCW 82.48.100 (Exempt aircraft) and 2013 2nd sp.s. c 13 s  
21 1105, 2010 1st sp.s. c 12 s 2, 1999 c 302 s 3, 1965 ex.s. c 173 s 28,  
22 & 1961 c 15 s 82.48.100;

23 (486) RCW 82.48.110 (Aircraft not to be subject to ad valorem tax  
24 —Exceptions) and 1967 ex.s. c 9 s 6 & 1961 c 15 s 82.48.110;

25 (487) RCW 82.49.020 (Exemptions) and 1984 c 250 s 1 & 1983 2nd  
26 ex.s. c 3 s 43;

27 (488) RCW 82.60.040 (Issuance of tax deferral certificate) and  
28 2010 1st sp.s. c 16 s 6, 2004 c 25 s 4, 1999 c 164 s 302, 1997 c 156  
29 s 5, 1995 1st sp.s. c 3 s 6, 1994 sp.s. c 1 s 3, 1986 c 116 s 13, &  
30 1985 c 232 s 4;

31 (489) RCW 82.60.049 (Additional eligible projects) and 2010 1st  
32 sp.s. c 16 s 7, 2004 c 25 s 5, 2000 c 106 s 8, & 1999 c 164 s 304;

33 (490) RCW 82.62.030 (Allowance of tax credits—Limitations) and  
34 2007 c 485 s 3, 2001 c 320 s 13, 1999 c 164 s 306, 1997 c 366 s 5,  
35 1996 c 1 s 3, & 1986 c 116 s 17;

36 (491) RCW 82.62.045 (Tax credits for eligible business projects  
37 in designated community empowerment zones) and 2007 c 485 s 4 & 1999  
38 c 164 s 307;

1 (492) RCW 82.64.030 (Exemptions) and 1994 sp.s. c 7 s 907  
2 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 3, &  
3 1989 c 271 s 507;

4 (493) RCW 82.64.040 (Credit against tax) and 1994 sp.s. c 7 s 908  
5 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 7, &  
6 1989 c 271 s 508;

7 (494) RCW 82.70.020 (Tax credit authorized) and 2015 3rd sp.s. c  
8 44 s 413, 2015 1st sp.s. c 10 s 708, 2014 c 222 s 704, 2013 c 306 s  
9 718, 2005 c 297 s 3, & 2003 c 364 s 2;

10 (495) RCW 82.73.030 (Credit authorized—Limitations) and 2005 c  
11 514 s 904;

12 (496) RCW 82.75.010 (Definitions) and 2010 c 114 s 145, 2009 c  
13 549 s 1033, & 2006 c 178 s 2;

14 (497) RCW 82.75.030 (Issuance of certificate) and 2006 c 178 s 4;

15 (498) RCW 82.82.020 (Application for deferral—Annual survey) and  
16 2010 c 114 s 148 & 2008 c 15 s 2;

17 (499) RCW 82.85.050 (Deferral certificate—Issued by the  
18 department) and 2015 3rd sp.s. c 6 s 405;

19 (500) RCW 83.100.020 (Definitions) and 2013 2nd sp.s. c 2 s 2,  
20 2013 c 23 s 341, 2005 c 516 s 2, 2001 c 320 s 15, 1999 c 358 s 19,  
21 1998 c 292 s 401, 1994 c 221 s 70, 1993 c 73 s 9, 1990 c 224 s 1,  
22 1988 c 64 s 2, & 1981 2nd ex.s. c 7 s 83.100.020 (Initiative Measure  
23 No. 402, approved November 3, 1981);

24 (501) RCW 83.100.046 (Deduction—Property used for farming—  
25 Requirements, conditions) and 2010 c 106 s 236, (2010 c 106 s 235  
26 expired January 1, 2014), 2009 c 521 s 191, 2005 c 514 s 1201, & 2005  
27 c 516 s 4;

28 (502) RCW 83.100.047 (Marital deduction, qualified domestic trust  
29 —Election—State registered domestic partner entitled to deduction—  
30 Other deductions taken for income tax purposes disallowed) and 2013  
31 2nd sp.s. c 2 s 6, (2013 2nd sp.s. c 2 s 5 expired January 1, 2014),  
32 2009 c 521 s 192, & 2005 c 516 s 13;

33 (503) RCW 83.100.048 (Deduction—Qualified family-owned business  
34 interests) and 2013 2nd sp.s. c 2 s 3;

35 (504) RCW 84.14.020 (Exemption—Duration—Valuation) and 2007 c  
36 430 s 4, 2002 c 146 s 2, 1999 c 132 s 1, & 1995 c 375 s 5;

37 (505) RCW 84.14.040 (Designation of residential targeted area—  
38 Criteria—Local designation—Hearing—Standards, guidelines) and 2014  
39 c 96 s 4, 2012 c 194 s 4, 2007 c 430 s 6, & 1995 c 375 s 7;

1 (506) RCW 84.25.040 (Exemption—New construction of industrial/  
2 manufacturing facilities) and 2015 1st sp.s. c 9 s 4;  
3 (507) RCW 84.26.070 (Valuation) and 1986 c 221 s 5 & 1985 c 449 s  
4 7;  
5 (508) RCW 84.33.040 (Timber exempt from ad valorem taxation) and  
6 2004 c 177 s 3, 1984 c 204 s 18, 1983 1st ex.s. c 62 s 7, & 1971  
7 ex.s. c 294 s 4;  
8 (509) RCW 84.33.075 (Excise tax on harvesters of timber—Exemption  
9 for certain nonprofit organizations, associations, or corporations)  
10 and 1984 c 204 s 20 & 1980 c 134 s 6;  
11 (510) RCW 84.33.0775 (Timber harvest tax credit) and 2010 c 210 s  
12 35, 1999 sp.s. c 5 s 1, & 1999 sp.s. c 4 s 401;  
13 (511) RCW 84.33.0776 (Timber harvest excise tax agreement credit)  
14 and 2007 c 69 s 4;  
15 (512) RCW 84.33.086 (Payment of tax) and 1987 c 166 s 1 & 1984 c  
16 204 s 10;  
17 (513) RCW 84.33.140 (Forestland valuation—Notation of forestland  
18 designation upon assessment and tax rolls—Notice of continuance—  
19 Removal of designation—Compensating tax) and 2014 c 137 s 3, 2014 c  
20 97 s 309, 2014 c 58 s 27, 2013 2nd sp.s. c 11 s 13, & 2012 c 170 s 1;  
21 (514) RCW 84.33.170 (Application of chapter to Christmas trees)  
22 and 2001 c 249 s 5, 1995 c 165 s 2, 1984 c 204 s 24, 1983 c 3 s 226,  
23 & 1971 ex.s. c 294 s 17;  
24 (515) RCW 84.33.210 (Forestland valuation—Special benefit  
25 assessments) and 2003 c 394 s 7, 2001 c 249 s 6, & 1992 c 52 s 7;  
26 (516) RCW 84.34.060 (Determination of true and fair value of  
27 classified land—Computation of assessed value) and 1997 c 429 s 32,  
28 1992 c 69 s 8, 1985 c 393 s 2, 1981 c 148 s 10, 1973 1st ex.s. c 212  
29 s 7, & 1970 ex.s. c 87 s 6;  
30 (517) RCW 84.34.065 (Determination of true and fair value of farm  
31 and agricultural land—Definitions) and 2014 c 97 s 310, 2001 c 249 s  
32 13, 2000 c 103 s 23, 1998 c 320 s 8, 1997 c 429 s 33, 1992 c 69 s 9,  
33 1989 c 378 s 11, & 1973 1st ex.s. c 212 s 10;  
34 (518) RCW 84.34.108 (Removal of classification—Factors—Notice of  
35 continuance—Additional tax—Lien—Delinquencies—Exemptions (as  
36 amended by 2014 c 58)) and 2014 c 97 s 311 & 2014 c 58 s 28;  
37 (519) RCW 84.36.010 (Public, certain public-private and tribal  
38 property exempt) and 2014 c 207 s 5, 2010 c 281 s 1, 2004 c 236 s 1,  
39 1998 c 179 s 8, 1990 c 47 s 2, 1971 ex.s. c 260 s 1, & 1969 c 34 s 1;



1 (520) RCW 84.36.040 (Nonprofit child day care centers, libraries,  
2 orphanages, homes or hospitals for the sick or infirm, outpatient  
3 dialysis facilities) and 2010 c 106 s 305, 2001 c 126 s 1, 1989 c 379  
4 s 1, 1987 c 31 s 1, 1984 c 220 s 2, 1973 2nd ex.s. c 40 s 3, 1973 1st  
5 ex.s. c 154 s 119, 1969 ex.s. c 245 s 1, & 1961 c 15 s 84.36.040;

6 (521) RCW 84.36.015 (Property valued at less than five hundred  
7 dollars—Exceptions) and 1997 c 244 s 1;

8 (522) RCW 84.36.020 (Cemeteries, churches, parsonages, convents,  
9 and grounds) and 2014 c 99 s 3, 2014 c 99 s 2, 2010 c 186 s 2, 1994 c  
10 124 s 16, 1975 1st ex.s. c 291 s 12, 1973 2nd ex.s. c 40 s 1, 1971  
11 ex.s. c 64 s 3, 1961 c 103 s 3, & 1961 c 15 s 84.36.020;

12 (523) RCW 84.36.030 (Property used for character building,  
13 benevolent, protective or rehabilitative social services—Camp  
14 facilities—Veteran or relief organization owned property—Property of  
15 nonprofit organizations that issue debt for student loans or that are  
16 guarantee agencies) and 2014 c 99 s 4, 2006 c 305 s 1, 1993 c 327 s  
17 2, 1990 c 283 s 6, 1987 c 433 s 2, 1984 c 220 s 1, 1983 1st ex.s. c  
18 25 s 1, & 1973 2nd ex.s. c 40 s 2;

19 (524) RCW 84.36.031 (Clarification of exemption in RCW 84.36.030)  
20 and 2012 c 76 s 1, 2006 c 305 s 2, & 1969 c 137 s 2;

21 (525) RCW 84.36.032 (Administrative offices of nonprofit  
22 religious organizations) and 2014 c 99 s 5 & 1975 1st ex.s. c 291 s  
23 13;

24 (526) RCW 84.36.035 (Property used by qualifying blood, tissue,  
25 or blood and tissue banks) and 2014 c 99 s 6, 2004 c 82 s 4, 1995 2nd  
26 sp.s. c 9 s 1, & 1971 ex.s. c 206 s 1;

27 (527) RCW 84.36.037 (Nonprofit organization property connected  
28 with operation of public assembly hall or meeting place) and 2014 c  
29 99 s 8, 2014 c 99 s 7, 2010 c 186 s 1, & 2006 c 305 s 3;

30 (528) RCW 84.36.041 (Nonprofit homes for the aging) and 2015 c 86  
31 s 312, 2008 c 6 s 707, & 2001 c 187 s 14;

32 (529) RCW 84.36.042 (Nonprofit organization, corporation, or  
33 association property used to provide housing for persons with  
34 developmental disabilities) and 1998 c 202 s 1;

35 (530) RCW 84.36.043 (Nonprofit organization property used in  
36 providing emergency or transitional housing to low-income homeless  
37 persons or victims of domestic violence) and 1998 c 174 s 1, 1991 c  
38 198 s 1, 1990 c 283 s 2, & 1983 1st ex.s. c 55 s 12;

1 (531) RCW 84.36.045 (Nonprofit organization property available  
2 without charge for medical research or training of medical personnel)  
3 and 1998 c 184 s 1, 1984 c 220 s 3, & 1975 1st ex.s. c 291 s 23;  
4 (532) RCW 84.36.046 (Nonprofit cancer clinic or center) and 1997  
5 c 143 s 1;  
6 (533) RCW 84.36.047 (Nonprofit organization property used for  
7 transmission or reception of radio or television signals originally  
8 broadcast by governmental agencies) and 1984 c 220 s 4 & 1977 ex.s. c  
9 348 s 1;  
10 (534) RCW 84.36.050 (Schools and colleges) and 2014 c 99 s 9,  
11 2006 c 226 s 2, 2001 c 126 s 2, 1984 c 220 s 5, 1973 2nd ex.s. c 40 s  
12 4, 1971 ex.s. c 206 s 2, 1970 ex.s. c 55 s 1, & 1961 c 15 s  
13 84.36.050;  
14 (535) RCW 84.36.060 (Art, scientific and historical collections  
15 and property used to maintain, etc., such collections—Property of  
16 associations engaged in production and performance of musical, dance,  
17 artistic, etc., works—Fire engines, implements, and buildings of  
18 cities, towns, or fire companies—Humane societies) and 2014 c 99 s  
19 10, 2009 c 58 s 1, 2003 c 121 s 1, 1995 c 306 s 1, 1981 c 141 s 1,  
20 1973 2nd ex.s. c 40 s 5, & 1961 c 15 s 84.36.060;  
21 (536) RCW 84.36.070 (Intangible personal property—Appraisal) and  
22 1997 c 181 s 1, 1974 ex.s. c 118 s 1, & 1961 c 15 s 84.36.070;  
23 (537) RCW 84.36.079 (Rights, title, interest, and materials of  
24 certain vessels under construction) and 1961 c 15 s 84.36.079;  
25 (538) RCW 84.36.080 (Certain ships and vessels) and 2011 c 171 s  
26 126, 2000 c 103 s 24, 1998 c 335 s 5, 1986 c 229 s 1, 1983 2nd ex.s.  
27 c 3 s 51, 1983 c 7 s 23, & 1961 c 15 s 84.36.080;  
28 (539) RCW 84.36.090 (Exemption for other ships and vessels) and  
29 1983 c 7 s 24 & 1961 c 15 s 84.36.090;  
30 (540) RCW 84.36.105 (Cargo containers used in ocean commerce) and  
31 1975 1st ex.s. c 20 s 1;  
32 (541) RCW 84.36.110 (Household goods and personal effects—Fifteen  
33 thousand dollars actual value to head of family) and 2006 c 281 s 2,  
34 1988 c 10 s 1, 1971 ex.s. c 299 s 71, & 1961 c 15 s 84.36.110;  
35 (542) RCW 84.36.130 (Airport property in this state for smaller  
36 airports belonging to municipalities of adjoining states) and 1998 c  
37 201 s 1 & 1961 c 15 s 84.36.130;  
38 (543) RCW 84.36.133 (Aircraft owned and operated by a commuter  
39 air carrier) and 2013 c 56 s 4;

1 (544) RCW 84.36.135 (Real and personal property of housing  
2 finance commission) and 1983 c 161 s 26;

3 (545) RCW 84.36.210 (Public right-of-way easements) and 1961 c 15  
4 s 84.36.210;

5 (546) RCW 84.36.230 (Interstate bridges—Reciprocity) and 1961 c  
6 15 s 84.36.230;

7 (547) RCW 84.36.240 (Soil and water conservation districts,  
8 personal property) and 1963 c 179 s 1;

9 (548) RCW 84.36.250 (Water distribution property owned by  
10 nonprofit corporation or cooperative association) and 1965 ex.s. c  
11 173 s 31;

12 (549) RCW 84.36.255 (Improvements to benefit fish and wildlife  
13 habitat, water quality, and water quantity—Cooperative assistance to  
14 landowners—Certification of best management practice—Limitation—  
15 Landowner claim and certification) and 2013 c 236 s 1 & 1997 c 295 s  
16 2;

17 (550) RCW 84.36.260 (Property, interests, etc., used for  
18 conservation of ecological systems, natural resources, or open space—  
19 Conservation or scientific research organizations) and 2014 c 99 s  
20 11, 2009 c 549 s 1034, 1979 ex.s. c 193 s 1, 1975-'76 2nd ex.s. c 22  
21 s 3, 1973 c 112 s 1, & 1967 ex.s. c 149 s 43;

22 (551) RCW 84.34.220 (Acquisition of open space, land, or rights  
23 to future development by certain entities—Developmental rights  
24 —"Conservation futures"—Acquisition—Restrictions) and 1993 c 248 s  
25 2, 1987 c 341 s 3, 1975-'76 2nd ex.s. c 22 s 2, & 1971 ex.s. c 243 s  
26 3;

27 (552) RCW 84.36.300 (Stocks of merchandise, goods, wares, or  
28 material—Aircraft parts, etc.—When eligible for exemption) and 2013  
29 c 23 s 348, 1973 c 149 s 2, & 1969 ex.s. c 124 s 1;

30 (553) RCW 84.36.350 (Property owned and used for sheltered  
31 workshops for handicapped) and 1999 c 358 s 17, 1975 1st ex.s. c 3 s  
32 1, & 1970 ex.s. c 81 s 1;

33 (554) RCW 84.36.381 (Residences—Property tax exemptions—  
34 Qualifications) and 2015 3rd sp.s. c 30 s 2, 2012 c 10 s 73, 2011 c  
35 174 s 105, 2010 c 106 s 306, 2008 c 6 s 706, 2005 c 248 s 2, 2004 c  
36 270 s 1, 1998 c 333 s 1, 1996 c 146 s 1, 1995 1st sp.s. c 8 s 1, 1994  
37 sp.s. c 8 s 1, 1993 c 178 s 1, & 1992 c 187 s 1;

38 (555) RCW 84.36.400 (Improvements to single-family dwellings) and  
39 2013 c 23 s 350 & 1972 ex.s. c 125 s 3;

1 (556) RCW 84.36.451 (Right to occupy or use certain public  
2 property, including leasehold interests) and 2014 c 207 s 6, 2001 c  
3 26 s 2, 1979 ex.s. c 196 s 10, & 1975-'76 2nd ex.s. c 61 s 14;  
4 (557) RCW 84.36.470 (Agricultural products—Exemption) and 1997 c  
5 156 s 6, 1989 c 378 s 12, 1975 1st ex.s. c 291 s 17, & 1974 ex.s. c  
6 169 s 8;  
7 (558) RCW 84.36.477 (Business inventories) and 2001 c 187 s 15 &  
8 1983 1st ex.s. c 62 s 6;  
9 (559) RCW 84.36.480 (Nonprofit fair associations) and 2015 3rd  
10 sp.s. c 6 s 2002, 2013 c 212 s 2, 1984 c 220 s 6, & 1975 1st ex.s. c  
11 291 s 22;  
12 (560) RCW 84.36.487 (Air pollution control equipment in thermal  
13 electric generation facilities—Records—Payments on cessation of  
14 operation) and 1997 c 368 s 11;  
15 (561) RCW 84.36.500 (Conservation futures on agricultural land)  
16 and 1984 c 131 s 11;  
17 (562) RCW 84.36.510 (Mobile homes in dealer's inventory) and 1985  
18 c 395 s 7;  
19 (563) RCW 84.36.550 (Nonprofit organizations—Property used for  
20 solicitation or collection of gifts, donations, or grants) and 1993 c  
21 79 s 1;  
22 (564) RCW 84.36.560 (Nonprofit organizations that provide rental  
23 housing or used space to very low-income households) and 2007 c 301 s  
24 1, 2001 1st sp.s. c 7 s 1, & 1999 c 203 s 1;  
25 (565) RCW 84.36.570 (Nonprofit organizations—Property used for  
26 agricultural research and education programs) and 1999 c 139 s 1;  
27 (566) RCW 84.36.590 (Property used in connection with  
28 privatization contract at Hanford reservation) and 2000 c 246 s 1;  
29 (567) RCW 84.36.595 (Motor vehicles, travel trailers, campers,  
30 and vehicles carrying exempt licenses) and 2004 c 156 s 1 & 2000 c  
31 136 s 1;  
32 (568) RCW 84.36.600 (Computer software) and 1991 sp.s. c 29 s 3;  
33 (569) RCW 84.36.605 (Sales/leasebacks by regional transit  
34 authorities) and 2000 2nd sp.s. c 4 s 27;  
35 (570) RCW 84.36.630 (Farming machinery and equipment) and 2014 c  
36 140 s 28, 2003 c 302 s 7, & 2001 2nd sp.s. c 24 s 1;  
37 (571) RCW 84.36.645 (Semiconductor materials) and 2010 c 114 s  
38 150 & 2003 c 149 s 10;

1 (572) RCW 84.36.650 (Property used by certain nonprofits to  
2 solicit or collect money for artists) and 2003 c 344 s 1;  
3 (573) RCW 84.36.655 (Property related to the manufacture of  
4 superefficient airplanes) and 2013 3rd sp.s. c 2 s 14, 2010 c 114 s  
5 151, & 2003 2nd sp.s. c 1 s 14;  
6 (574) RCW 84.36.665 (Military housing) and 2008 c 84 s 1;  
7 (575) RCW 84.37.030 (Deferral program qualifications) and 2010 c  
8 106 s 309 & 2007 sp.s. c 2 s 2;  
9 (576) RCW 84.38.030 (Conditions and qualifications for claiming  
10 deferral) and 2015 3rd sp.s. c 30 s 3, 2015 c 86 s 313, 2008 c 6 s  
11 702, 2006 c 62 s 3, 2004 c 270 s 3, 1995 c 329 s 2, 1991 c 213 s 2,  
12 1988 c 222 s 11, 1984 c 220 s 21, 1979 ex.s. c 214 s 6, & 1975 1st  
13 ex.s. c 291 s 28;  
14 (577) RCW 84.39.010 (Exemption authorized—Qualifications) and  
15 2015 c 86 s 314 & 2005 c 253 s 1;  
16 (578) RCW 84.40.030 (Basis of valuation, assessment, appraisal—  
17 One hundred percent of true and fair value—Exceptions—Leasehold  
18 estates—Real property—Appraisal—Comparable sales) and 2014 c 140 s  
19 29, 2007 c 301 s 2, 2001 c 187 s 17, & 1998 c 320 s 9;  
20 (579) RCW 84.40.037 (Valuation of computer software—Embedded  
21 software) and 1991 sp.s. c 29 s 4;  
22 (580) RCW 84.40.130 (Penalty for failure or refusal to list—False  
23 or fraudulent listing, additional penalty—Penalty waiver) and 2012 c  
24 59 s 1, 2004 c 79 s 5, 1988 c 222 s 17, 1967 ex.s. c 149 s 38, & 1961  
25 c 15 s 84.40.130;  
26 (581) RCW 84.40.220 (Merchant's personalty held for sale—  
27 Consignment from out of state—Nursery stock assessable as growing  
28 crops) and 2013 c 23 s 362, 1974 ex.s. c 83 s 1, 1971 ex.s. c 18 s 1,  
29 & 1961 c 15 s 84.40.220;  
30 (582) RCW 84.56.025 (Waiver of interest and penalties—  
31 Circumstances—Provision of death certificate and affidavit for  
32 certain waivers) and 2014 c 13 s 2, 2003 c 12 s 1, 1998 c 327 s 1, &  
33 1984 c 185 s 1;  
34 (583) RCW 84.56.335 (Manufactured/mobile home or park model  
35 trailer landlord tax responsibility) and 2013 c 198 s 1;  
36 (584) RCW 84.70.010 (Reduction in value—Abatement—Formulas—  
37 Appeal) and 2005 c 56 s 1, 2001 c 187 s 26, 1999 sp.s. c 8 s 1, 1997  
38 c 3 s 126 (Referendum Bill No. 47, approved November 4, 1997), 1994 c

1 301 s 56, 1987 c 319 s 6, 1981 c 274 s 1, 1975 1st ex.s. c 120 s 2, &  
2 1974 ex.s. c 196 s 3;  
3 (585) RCW 82.04.4483 (Credit—Programming or manufacturing  
4 software in rural counties) and 2010 c 114 s 119 & 2004 c 25 s 1;  
5 (586) RCW 82.29A.135 (Exemptions—Property used to manufacture  
6 alcohol, biodiesel, or wood biomass fuel) and 2010 1st sp.s. c 11 s 6  
7 & 2008 c 268 s 2;  
8 (587) RCW 84.36.575 (Nonprofit organizations—Aircraft) and 2010  
9 1st sp.s. c 12 s 1;  
10 (588) RCW 84.36.635 (Property used for the manufacture of alcohol  
11 fuel or biodiesel fuel) and 2010 1st sp.s. c 11 s 4, 2008 c 268 s 1,  
12 & 2003 c 261 s 9;  
13 (589) RCW 84.36.640 (Property used for the manufacture of wood  
14 biomass fuel) and 2010 1st sp.s. c 11 s 5 & 2003 c 339 s 9;  
15 (590) RCW 82.32.865 (Nonresident vessel permit) and 2015 3rd  
16 sp.s. c 6 s 805;  
17 (591) RCW 84.36.660 (Installation of automatic sprinkler system  
18 under RCW 19.27.500 through 19.27.520) and 2007 c 434 s 3 & 2005 c  
19 148 s 4;  
20 (592) RCW 82.16.0491 (Credit—Contributions to an electric utility  
21 rural economic development revolving fund) and 2008 c 131 s 4, 2004 c  
22 238 s 1, & 1999 c 311 s 402;  
23 (593) RCW 82.08.02082 (Exemptions—Digital products or services—  
24 Ingredient or component—Made available for free) and 2010 c 111 s 401  
25 & 2009 c 535 s 503;  
26 (594) RCW 82.08.0291 (Exemptions—Sales of amusement and  
27 recreation services or personal services by nonprofit youth  
28 organization—Local government physical fitness classes) and 2015 c  
29 169 s 4, 2000 c 103 s 8, 1994 c 85 s 1, & 1981 c 74 s 2;  
30 (595) RCW 82.12.02595 (Exemptions—Personal property and certain  
31 services donated to nonprofit organization or governmental entity)  
32 and 2015 c 169 s 7, 2009 c 535 s 615, 2004 c 155 s 1, 2003 c 5 s 11,  
33 1998 c 182 s 1, & 1995 c 201 s 1;  
34 (596) RCW 82.14.410 (Sales of lodging tax rate changes) and 2015  
35 3rd sp.s. c 24 s 704 & 2001 c 6 s 1; and  
36 (597) RCW 82.50.520 (Exemptions) and 2013 c 23 s 338, 1983 c 26 s  
37 4, 1979 c 123 s 4, & 1971 ex.s. c 299 s 67.

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