
HOUSE BILL 2665

State of Washington 64th Legislature 2016 Regular Session

By Representatives Santos, Walkinshaw, Farrell, and Pollet

Read first time 01/18/16. Referred to Committee on Finance.

1 AN ACT Relating to requiring legislative approval of tax
2 preferences as part of the two-year budget process; adding a new
3 section to chapter 82.32 RCW; repealing RCW 48.32.130, 82.04.062,
4 82.04.110, 82.04.120, 82.04.240, 82.04.2403, 82.04.2404, 82.04.250,
5 82.04.255, 82.04.260, 82.04.263, 82.04.272, 82.04.280, 82.04.290,
6 82.04.2905, 82.04.2906, 82.04.2907, 82.04.2908, 82.04.2909,
7 82.04.294, 82.04.298, 82.04.310, 82.04.311, 82.04.315, 82.04.317,
8 82.04.422, 82.04.320, 82.04.322, 82.04.323, 82.04.324, 82.04.326,
9 82.04.327, 82.04.330, 82.04.100, 82.04.331, 82.04.332, 82.04.333,
10 82.04.334, 82.04.335, 82.04.337, 82.04.338, 82.04.339, 82.04.3395,
11 82.04.340, 82.04.350, 82.04.355, 82.04.360, 82.04.363, 82.04.3651,
12 82.04.367, 82.04.368, 82.04.370, 82.04.380, 82.04.385, 82.04.390,
13 82.04.392, 82.04.399, 82.04.405, 82.04.408, 82.04.410, 82.04.415,
14 82.04.416, 82.04.418, 82.04.419, 82.04.4201, 82.04.421, 82.04.424,
15 82.04.425, 82.04.4251, 82.04.426, 82.04.4261, 82.04.4262, 82.04.4263,
16 82.04.4264, 82.04.4265, 82.04.4266, 82.04.4267, 82.04.4268,
17 82.04.4269, 82.34.060, 82.04.4271, 82.04.4272, 82.04.4274,
18 82.04.4275, 82.04.4277, 82.04.4281, 82.04.4282, 82.04.4283,
19 82.04.4284, 82.04.4285, 82.04.4286, 82.04.4287, 82.04.4289,
20 82.04.4291, 82.04.4292, 82.04.4293, 82.04.4294, 82.04.4295,
21 82.04.4296, 82.04.4297, 82.04.4298, 82.04.4311, 82.04.432,
22 82.04.4322, 82.04.4324, 82.04.4326, 82.04.4327, 82.04.433,
23 82.04.4331, 82.04.4332, 82.04.4337, 82.04.4339, 82.04.43391,

1 82.04.43392, 82.04.43393, 82.04.43394, 82.04.434, 82.04.440,
2 82.04.4451, 82.04.44525, 82.04.4461, 82.04.4463, 82.04.447,
3 82.04.448, 82.04.4481, 82.04.4482, 82.04.4483, 82.04.4486,
4 82.04.4489, 82.04.449, 82.04.540, 82.04.600, 82.04.601, 82.04.610,
5 82.04.615, 82.04.620, 82.04.625, 82.04.627, 82.04.635, 82.04.640,
6 82.04.645, 82.04.650, 82.04.655, 82.04.750, 82.32.045, 82.32.055,
7 82.62.030, 82.62.045, 82.70.020, 82.73.030, 82.12.022, 82.12.024,
8 82.24.260, 82.24.290, 82.24.295, 82.26.040, 82.26.110, 82.27.010,
9 82.27.020, 82.27.030, 82.27.040, 83.100.020, 83.100.046, 83.100.047,
10 83.100.048, 35.58.560, 82.42.020, 82.42.030, 82.42.230, 82.38.080,
11 82.38.180, 82.21.040, 82.21.050, 35.21.755, 48.14.020, 48.14.0201,
12 48.14.021, 48.14.022, 48.32.145, 48.32A.125, 48.36A.240, 82.29A.020,
13 82.29A.120, 82.29A.125, 82.29A.130, 82.29A.132, 82.29A.134,
14 82.29A.135, 82.29A.136, 82.29A.137, 82.29A.138, 66.20.010, 66.24.290,
15 82.19.050, 82.23B.030, 82.23B.040, 82.23B.045, 67.16.105, 82.23A.010,
16 82.16.305, 82.48.110, 82.16.020, 82.16.040, 82.16.0421, 82.16.047,
17 82.16.0491, 82.16.0495, 82.16.0497, 82.16.0498, 82.16.050, 82.16.053,
18 82.16.055, 82.16.130, 82.16.300, 82.45.010, 82.45.190, 82.45.195,
19 36.100.090, 36.102.070, 47.01.412, 47.46.060, 82.04.050, 82.04.213,
20 82.08.010, 82.08.0203, 82.08.0205, 82.12.0205, 82.08.0206,
21 82.08.0208, 82.12.0208, 82.08.02081, 82.12.02081, 82.08.02082,
22 82.12.02082, 82.08.02087, 82.12.02087, 82.08.02088, 82.12.02088,
23 82.08.0251, 82.08.0252, 82.08.02525, 82.12.02525, 82.08.0253,
24 82.12.0345, 82.08.02535, 82.08.02537, 82.12.0347, 82.08.0254,
25 82.12.0255, 82.08.0255, 82.12.0256, 82.08.0256, 82.12.0257,
26 82.08.02565, 82.12.02565, 82.08.025651, 82.12.025651, 82.08.02566,
27 82.12.02566, 82.08.02568, 82.12.02568, 82.08.02569, 82.12.02569,
28 82.08.0257, 82.12.0258, 82.08.02573, 82.08.0258, 82.12.0259,
29 82.08.0259, 82.12.0261, 82.08.026, 82.12.023, 82.14.030, 82.08.0261,
30 82.08.0262, 82.12.0254, 82.08.0263, 82.08.0264, 82.08.0266,
31 82.08.0267, 82.12.0262, 82.08.0268, 82.08.0269, 82.08.0271,
32 82.12.930, 82.08.0272, 82.12.0267, 82.08.0273, 82.08.0274,
33 82.12.0268, 82.08.02745, 82.12.02685, 82.08.0275, 82.12.0269,
34 82.08.0277, 82.12.0273, 82.08.0278, 82.12.0274, 82.08.0279,
35 82.08.02795, 82.12.02745, 82.08.02805, 82.12.02747, 82.08.02806,
36 82.12.02748, 82.08.02807, 82.12.02749, 82.08.0281, 82.12.0275,
37 82.08.0282, 82.12.0276, 82.08.0283, 82.12.0277, 82.08.0285,
38 82.12.0279, 82.08.0287, 82.12.0282, 82.08.02875, 82.08.0288,
39 82.12.0283, 82.08.0291, 82.12.02917, 82.08.02915, 82.12.02915,
40 82.08.0293, 82.12.0293, 82.08.0294, 82.12.0294, 82.08.0296,

1 82.12.0296, 82.08.0297, 82.12.0297, 82.08.0298, 82.12.0298,
2 82.08.0299, 82.08.031, 82.12.031, 82.08.0311, 82.12.0311, 82.08.0315,
3 82.12.0316, 82.08.032, 82.12.032, 82.08.033, 82.12.033, 82.08.034,
4 82.12.034, 82.08.036, 82.12.038, 82.08.037, 82.12.037, 82.08.050,
5 82.12.040, 82.08.080, 82.08.205, 82.12.205, 82.08.207, 82.12.207,
6 82.08.210, 82.12.210, 82.08.215, 82.12.215, 82.08.220, 82.12.220,
7 82.08.700, 82.12.700, 82.08.803, 82.12.803, 82.08.804, 82.12.804,
8 82.08.805, 82.12.805, 82.08.806, 82.08.807, 82.12.807, 82.08.808,
9 82.12.808, 82.08.809, 82.12.809, 82.08.810, 82.12.810, 82.08.811,
10 82.12.811, 82.08.816, 82.12.816, 82.08.820, 82.12.820, 82.08.830,
11 82.08.832, 82.12.832, 82.08.834, 82.12.834, 82.08.850, 82.12.850,
12 82.08.855, 82.12.855, 82.08.865, 82.12.865, 82.08.870, 82.12.845,
13 82.08.875, 82.12.875, 82.08.880, 82.12.880, 82.08.890, 82.12.890,
14 82.08.900, 82.12.900, 82.08.910, 82.12.910, 82.08.920, 82.12.920,
15 82.08.925, 82.12.925, 82.08.935, 82.12.935, 82.08.940, 82.12.940,
16 82.08.945, 82.12.945, 82.08.950, 82.12.950, 82.08.956, 82.12.956,
17 82.08.962, 82.12.962, 82.08.963, 82.12.963, 82.08.965, 82.12.965,
18 82.08.9651, 82.12.9651, 82.08.970, 82.12.970, 82.08.975, 82.12.975,
19 82.08.980, 82.12.980, 82.08.983, 82.12.983, 82.08.985, 82.12.985,
20 82.08.986, 82.12.986, 82.08.990, 82.08.995, 82.12.995, 82.08.997,
21 82.08.998, 82.12.998, 82.08.999, 82.12.999, 82.08.9995, 82.12.9995,
22 82.08.9996, 82.12.9996, 82.12.010, 82.12.0251, 82.12.02595,
23 82.12.0263, 82.12.0264, 82.12.0265, 82.12.0266, 82.12.0272,
24 82.12.0284, 82.12.035, 82.12.225, 82.12.800, 82.12.801, 82.12.802,
25 82.12.860, 82.14.410, 82.14.430, 82.14.450, 82.32.065, 82.32.580,
26 82.32.760, 82.34.050, 82.60.040, 82.60.049, 82.63.010, 82.66.040,
27 82.75.010, 82.75.030, 82.82.020, 82.82.030, 82.64.030, 82.64.040,
28 82.18.050, 84.33.075, 84.33.0775, 84.33.0776, 84.33.086, 84.33.170,
29 82.44.010, 82.48.100, 82.44.015, 82.50.520, 82.49.020, and 88.02.570;
30 and providing a contingent expiration date.

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

32 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32
33 RCW to read as follows:

34 (1)(a) Any new tax preference authorized in chapter 82.04, 82.08,
35 82.12, 82.16, 82.18, 82.19, 82.21, 82.23A, 82.23B, 82.24, 82.26,
36 82.27, 82.29A, 82.36, 82.38, 82.42, 82.45, 82.48, 82.49, 82.50,
37 82.60, 82.62, 82.63, 82.64, 82.66, 82.70, 82.73, 82.74, 82.75, 82.82,
38 82.85, or 83.100 RCW expires on July 1, 2017, and every following

1 July 1st of odd-numbered years unless the omnibus appropriations act
2 explicitly appropriates funds to continue a tax preference set to
3 expire.

4 (b) For the purposes of this subsection, "new tax preference"
5 means any tax preference enacted after the effective date of this
6 section.

7 (2)(a) Any existing tax preference, as of the effective date of
8 this section, which is authorized in a statute that is listed in
9 section 2 of this act is repealed on July 1, 2017, and every
10 following July 1st of odd-numbered years unless the omnibus
11 appropriations act explicitly appropriates funds to continue a
12 particular tax preference listed in a subsection of section 2 of this
13 act.

14 (b) The department must provide notice of the repeal date of any
15 tax preference listed in section 2 of this act upon each occurrence
16 of the contingency in this subsection to affected parties and others
17 as deemed appropriate by the department.

18 (3) For the purposes of this section, "tax preference" has the
19 same meaning as provided in RCW 43.136.021.

20 NEW SECTION. **Sec. 2.** Subject to the contingency provided in
21 section 1 of this act, the following acts or parts of acts are each
22 repealed:

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

24 (2) RCW 82.04.062 ("Sale at wholesale," "sale at retail" excludes
25 sale of precious metal bullion and monetized bullion—Computation of
26 tax) and 1985 c 471 s 5;

27 (3) 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 (4) RCW 82.04.120 ("To manufacture") and 2014 c 216 s 303, 2011 c
30 23 s 3, 2009 c 535 s 406, 2003 c 168 s 604, 1999 sp.s. c 9 s 1, 1999
31 c 211 s 2, 1998 c 168 s 1, 1997 c 384 s 1, & 1989 c 302 s 201;

32 (5) RCW 82.04.240 (Tax on manufacturers) and 2010 c 114 s 104,
33 2004 c 24 s 4, 2003 c 149 s 3, 1998 c 312 s 3, 1993 sp.s. c 25 s 102,
34 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969
35 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961
36 c 15 s 82.04.240;

37 (6) RCW 82.04.2403 (Manufacturer tax not applicable to cleaning
38 fish) and 1994 c 167 s 1;

1 (7) RCW 82.04.2404 (Manufacturers—Processors for hire—
2 Semiconductor materials) and 2010 c 114 s 105 & 2006 c 84 s 2;
3 (8) RCW 82.04.250 (Tax on retailers) and 2014 c 97 s 402, (2014 c
4 97 s 401 expired July 9, 2014), 2013 3rd sp.s. c 2 s 7, 2010 1st
5 sp.s. c 23 s 509, (2010 1st sp.s. c 23 s 508 expired July 1, 2011),
6 (2010 1st sp.s. c 23 s 507 expired July 13, 2010), 2010 1st sp.s. c
7 11 s 1, (2010 c 114 s 106 expired July 1, 2011), 2008 c 81 s 5, (2007
8 c 54 s 5 repealed by 2010 1st sp.s. c 11 s 7), 2006 c 177 s 5, 2003
9 2nd sp.s. c 1 s 2, & (2003 1st sp.s. c 2 s 1 expired July 1, 2006);
10 (9) RCW 82.04.255 (Tax on real estate brokers) and 2011 c 322 s
11 2, 1997 c 7 s 1, 1996 c 1 s 1, 1993 sp.s. c 25 s 202, 1985 c 32 s 2,
12 1983 2nd ex.s. c 3 s 1, 1983 c 9 s 1, & 1970 ex.s. c 65 s 3;
13 (10) RCW 82.04.260 (Tax on manufacturers and processors of
14 various foods and by-products—Research and development organizations
15 —Travel agents—Certain international activities—Stevedoring and
16 associated activities—Low-level waste disposers—Insurance producers,
17 surplus line brokers, and title insurance agents—Hospitals—
18 Commercial airplane activities—Timber product activities—Canned
19 salmon processors) and 2015 3rd sp.s. c 6 s 602 & 2015 3rd sp.s. c 6
20 s 205;
21 (11) RCW 82.04.263 (Tax on cleaning up radioactive waste and
22 other by-products of weapons production and nuclear research and
23 development) and 2009 c 469 s 202 & 1996 c 112 s 3;
24 (12) RCW 82.04.272 (Tax on warehousing and reselling prescription
25 drugs) and 2013 c 19 s 127, 2003 c 168 s 401, & 1998 c 343 s 1;
26 (13) RCW 82.04.280 (Tax on printers, publishers, highway
27 contractors, extracting or processing for hire, cold storage
28 warehouse or storage warehouse operation, insurance general agents,
29 radio and television broadcasting, government contractors—Cold
30 storage warehouse defined—Storage warehouse defined—Periodical or
31 magazine defined) and 2010 c 106 s 206, 2010 c 106 s 205, 2009 c 461
32 s 3, 2009 c 461 s 2, 2006 c 300 s 7, 2006 c 300 s 6, 2004 c 24 s 6,
33 2003 c 149 s 4, 1998 c 343 s 3, 1994 c 112 s 1, 1993 sp.s. c 25 s
34 303, 1993 sp.s. c 25 s 106, 1986 c 226 s 2, 1983 c 132 s 1, 1975 1st
35 ex.s. c 90 s 3, 1971 ex.s. c 299 s 5, 1971 ex.s. c 281 s 7, & 1970
36 ex.s. c 8 s 2;
37 (14) RCW 82.04.290 (Tax on international investment management
38 services or other business or service activities) and 2014 c 97 s
39 404, (2014 c 97 s 403 expired July 9, 2014), 2013 3rd sp.s. c 2 s 8,

1 2013 c 23 s 314, 2011 c 174 s 101, 2008 c 81 s 6, 2005 c 369 s 8,
2 2004 c 174 s 2, 2003 c 343 s 2, 2001 1st sp.s. c 9 s 6, & (2001 1st
3 sp.s. c 9 s 4 expired July 1, 2001);

4 (15) RCW 82.04.2905 (Tax on providing day care) and 1998 c 312 s
5 7;

6 (16) RCW 82.04.2906 (Tax on certain chemical dependency services)
7 and 2003 c 343 s 1;

8 (17) RCW 82.04.2907 (Tax on royalties) and 2015 3rd sp.s. c 5 s
9 101, 2010 1st sp.s. c 23 s 107, (2010 1st sp.s. c 23 s 106 expired
10 July 1, 2010), 2010 c 111 s 302, 2009 c 535 s 407, 2001 c 320 s 3, &
11 1998 c 331 s 1;

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

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

17 (20) RCW 82.04.294 (Tax on manufacturers or wholesalers of solar
18 energy systems) and 2013 2nd sp.s. c 13 s 902, 2011 c 179 s 1, 2010 c
19 114 s 109, 2009 c 469 s 501, 2007 c 54 s 8, & 2005 c 301 s 2;

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

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

28 (23) RCW 82.04.311 (Exemptions—Tobacco settlement authority) and
29 2002 c 365 s 14;

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

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

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

36 (27) RCW 82.04.320 (Exemptions—Insurance business) and 1961 c 15
37 s 82.04.320;

1 (28) RCW 82.04.322 (Exemptions—Health maintenance organization,
2 health care service contractor, certified health plan) and 1993 c 492
3 s 303;

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

6 (30) RCW 82.04.324 (Exemptions—Qualifying blood, tissue, or blood
7 and tissue banks) and 2013 2nd sp.s. c 13 s 1202, 2004 c 82 s 1, &
8 1995 2nd sp.s. c 9 s 3;

9 (31) RCW 82.04.326 (Exemptions—Qualified organ procurement
10 organizations) and 2002 c 113 s 1;

11 (32) RCW 82.04.327 (Exemptions—Adult family homes) and 1987 1st
12 ex.s. c 4 s 1;

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

16 (34) RCW 82.04.100 ("Extractor") and 2014 c 140 s 1, 2001 c 118 s
17 1, 1987 c 23 s 3, 1985 c 148 s 2, 1965 ex.s. c 173 s 2, & 1961 c 15 s
18 82.04.100;

19 (35) RCW 82.04.331 (Exemptions—Wholesale sales to farmers of seed
20 for planting, conditioning seed for planting owned by others) and
21 2014 c 140 s 8 & 1998 c 170 s 2;

22 (36) RCW 82.04.332 (Exemptions—Buying and selling at wholesale
23 unprocessed milk, wheat, oats, dry peas, dry beans, lentils,
24 triticale, canola, corn, rye, and barley) and 2007 c 131 s 1 & 1998 c
25 312 s 2;

26 (37) RCW 82.04.333 (Exemptions—Small harvesters) and 2011 c 101 s
27 4, 2007 c 48 s 5, & 1990 c 141 s 1;

28 (38) RCW 82.04.334 (Exemptions—Standing timber) and 2010 1st
29 sp.s. c 23 s 512 & 2007 c 48 s 3;

30 (39) RCW 82.04.335 (Exemptions—Agricultural fairs) and 1965 ex.s.
31 c 145 s 1;

32 (40) RCW 82.04.337 (Exemptions—Amounts received by hop growers or
33 dealers for processed hops shipped outside the state) and 1987 c 495
34 s 1;

35 (41) RCW 82.04.338 (Exemptions—Hop commodity commission or hop
36 commodity board business) and 1998 c 200 s 1;

37 (42) RCW 82.04.339 (Exemptions—Day care provided by churches) and
38 1992 c 81 s 1;

1 (43) RCW 82.04.3395 (Exemptions—Child care resource and referral
2 services by nonprofit organizations) and 1995 2nd sp.s. c 11 s 3;
3 (44) RCW 82.04.340 (Exemptions—Boxing, sparring, or wrestling
4 matches) and 2000 c 103 s 6, 1988 c 19 s 4, & 1961 c 15 s 82.04.340;
5 (45) RCW 82.04.350 (Exemptions—Racing) and 2005 c 369 s 7 & 1961
6 c 15 s 82.04.350;
7 (46) RCW 82.04.355 (Exemptions—Ride sharing) and 1999 c 358 s 8 &
8 1979 c 111 s 17;
9 (47) RCW 82.04.360 (Exemptions—Employees—Independent contractors
10 —Booth renters) and 2010 1st sp.s. c 23 s 702 & 2010 c 106 s 207;
11 (48) RCW 82.04.363 (Exemptions—Camp or conference center—Items
12 sold or furnished by nonprofit organization) and 2009 c 535 s 409 &
13 1997 c 388 s 1;
14 (49) RCW 82.04.3651 (Exemptions—Amounts received by nonprofit
15 organizations for fund-raising activities) and 2010 c 106 s 208, 1999
16 c 358 s 3, & 1998 c 336 s 2;
17 (50) RCW 82.04.367 (Exemptions—Nonprofit organizations that are
18 guarantee agencies, issue debt, or provide guarantees for student
19 loans) and 1998 c 324 s 1 & 1987 c 433 s 1;
20 (51) RCW 82.04.368 (Exemptions—Nonprofit organizations—Credit
21 and debt services) and 1993 c 390 s 1;
22 (52) RCW 82.04.370 (Exemptions—Certain fraternal and beneficiary
23 organizations) and 1961 c 293 s 4 & 1961 c 15 s 82.04.370;
24 (53) RCW 82.04.380 (Exemptions—Certain corporations furnishing
25 aid and relief) and 1961 c 15 s 82.04.380;
26 (54) RCW 82.04.385 (Exemptions—Operation of sheltered workshops)
27 and 1988 c 176 s 915, 1988 c 13 s 1, 1972 ex.s. c 134 s 1, & 1970
28 ex.s. c 81 s 3;
29 (55) RCW 82.04.390 (Exemptions—Amounts derived from sale of real
30 estate) and 1961 c 15 s 82.04.390;
31 (56) RCW 82.04.392 (Exemptions—Mortgage brokers' third-party
32 provider services trust accounts) and 1998 c 311 s 3 & 1997 c 106 s
33 21;
34 (57) RCW 82.04.399 (Exemptions—Sales of academic transcripts) and
35 1996 c 272 s 1;
36 (58) RCW 82.04.405 (Exemptions—Credit unions) and 1998 c 311 s 4
37 & 1970 ex.s. c 101 s 3;
38 (59) RCW 82.04.408 (Exemptions—Housing finance commission) and
39 1983 c 161 s 25;

1 (60) RCW 82.04.410 (Exemptions—Hatching eggs and poultry) and
2 1967 ex.s. c 149 s 15 & 1961 c 15 s 82.04.410;

3 (61) RCW 82.04.415 (Exemptions—Sand, gravel and rock taken from
4 county or city pits or quarries, processing and handling costs) and
5 1965 ex.s. c 173 s 10;

6 (62) RCW 82.04.416 (Exemptions—Operation of state route No. 16)
7 and 1998 c 179 s 3;

8 (63) RCW 82.04.418 (Exemptions—Grants by United States government
9 to municipal corporations or political subdivisions) and 1983 1st
10 ex.s. c 66 s 2;

11 (64) RCW 82.04.419 (Exemptions—County, city, town, school
12 district, or fire district activity) and 1983 1st ex.s. c 66 s 3;

13 (65) RCW 82.04.4201 (Exemptions—Sales/leasebacks by regional
14 transit authorities) and 2000 2nd sp.s. c 4 s 24;

15 (66) RCW 82.04.421 (Exemptions—Out-of-state membership sales in
16 discount programs) and 1997 c 408 s 1;

17 (67) RCW 82.04.424 (Exemptions—Certain in-state activities) and
18 2015 3rd sp.s. c 5 s 206 & 2003 c 76 s 2;

19 (68) RCW 82.04.425 (Exemptions—Accommodation sales) and 2013 c 23
20 s 315, 1980 c 37 s 78, 1965 ex.s. c 173 s 9, & 1961 c 15 s 82.04.425;

21 (69) RCW 82.04.4251 (Exemptions—Convention and tourism promotion)
22 and 2006 c 310 s 1;

23 (70) RCW 82.04.426 (Exemptions—Semiconductor microchips) and 2010
24 c 114 s 110 & 2003 c 149 s 2;

25 (71) RCW 82.04.4261 (Exemptions—Federal small business innovation
26 research program) and 2004 c 2 s 9;

27 (72) RCW 82.04.4262 (Exemptions—Federal small business technology
28 transfer program) and 2004 c 2 s 10;

29 (73) RCW 82.04.4263 (Exemptions—Income received by the life
30 sciences discovery fund authority) and 2005 c 424 s 11;

31 (74) RCW 82.04.4264 (Exemptions—Nonprofit assisted living
32 facilities—Room and domiciliary care) and 2012 c 10 s 71 & 2005 c 514
33 s 301;

34 (75) RCW 82.04.4265 (Exemptions—Comprehensive cancer centers) and
35 2005 c 514 s 401;

36 (76) RCW 82.04.4266 (Exemptions—Fruit and vegetable businesses)
37 and 2015 3rd sp.s. c 6 s 202, 2014 c 140 s 9, 2012 2nd sp.s. c 6 s
38 201, 2011 c 2 s 202 (Initiative Measure No. 1107, approved November
39 2, 2010), 2010 1st sp.s. c 23 s 504, (2010 1st sp.s. c 23 s 503

1 expired June 10, 2010), 2010 c 114 s 111, 2006 c 354 s 3, & 2005 c
2 513 s 1;

3 (77) RCW 82.04.4267 (Exemptions—Operation of parking/business
4 improvement areas) and 2005 c 476 s 1;

5 (78) RCW 82.04.4268 (Exemptions—Dairy product businesses) and
6 2015 3rd sp.s. c 6 s 203, 2013 2nd sp.s. c 13 s 204, 2012 2nd sp.s. c
7 6 s 202, 2010 c 114 s 112, & 2006 c 354 s 1;

8 (79) RCW 82.04.4269 (Exemptions—Seafood product businesses) and
9 2015 3rd sp.s. c 6 s 204, 2012 2nd sp.s. c 6 s 203, 2010 c 114 s 113,
10 & 2006 c 354 s 2;

11 (80) RCW 82.34.060 (Application for final cost determination as
12 to existing or new facility—Filing—Form—Contents—Approval—
13 Determination of costs—Credits against taxes imposed by chapters
14 82.04, 82.12, 82.16 RCW—Limitations) and 1981 2nd ex.s. c 9 s 3 &
15 1967 ex.s. c 139 s 6;

16 (81) RCW 82.04.4271 (Deductions—Membership fees and certain
17 service fees by nonprofit youth organization) and 1981 c 74 s 1;

18 (82) RCW 82.04.4272 (Deductions—Direct mail delivery charges) and
19 2005 c 514 s 114;

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

22 (84) RCW 82.04.4275 (Deductions—Child welfare services) and 2011
23 c 163 s 1;

24 (85) RCW 82.04.4277 (Deductions—Health and social welfare
25 organizations—Mental health services) and 2014 c 225 s 104 & 2011 1st
26 sp.s. c 19 s 1;

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

29 (87) RCW 82.04.4282 (Deductions—Fees, dues, charges) and 2009 c
30 535 s 410, 1994 c 124 s 3, 1989 c 392 s 1, & 1980 c 37 s 3;

31 (88) RCW 82.04.4283 (Deductions—Cash discount taken by purchaser)
32 and 1980 c 37 s 4;

33 (89) RCW 82.04.4284 (Deductions—Bad debts) and 2004 c 153 s 307 &
34 1980 c 37 s 5;

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

37 (91) RCW 82.04.4286 (Deductions—Nontaxable business) and 1980 c
38 37 s 7;

1 (92) RCW 82.04.4287 (Deductions—Compensation for receiving,
2 washing, etc., horticultural products for person exempt under RCW
3 82.04.330—Materials and supplies used) and 1980 c 37 s 8;

4 (93) RCW 82.04.4289 (Exemption—Compensation for patient services
5 or attendant sales of drugs dispensed pursuant to prescription by
6 certain nonprofit organizations) and 2003 c 168 s 402, 1998 c 325 s
7 1, 1993 c 492 s 305, 1981 c 178 s 2, & 1980 c 37 s 10;

8 (94) RCW 82.04.4291 (Deductions—Compensation received by a
9 political subdivision from another political subdivision for services
10 taxable under RCW 82.04.290) and 1980 c 37 s 11;

11 (95) RCW 82.04.4292 (Deductions—Interest on investments or loans
12 secured by mortgages or deeds of trust) and 2012 2nd sp.s. c 6 s 102,
13 2010 1st sp.s. c 23 s 301, & 1980 c 37 s 12;

14 (96) RCW 82.04.4293 (Deductions—Interest on obligations of the
15 state, its political subdivisions, and municipal corporations) and
16 1980 c 37 s 13;

17 (97) RCW 82.04.4294 (Deductions—Interest on loans to farmers and
18 ranchers, producers or harvesters of aquatic products, or their
19 cooperatives) and 1980 c 37 s 14;

20 (98) RCW 82.04.4295 (Deductions—Manufacturing activities
21 completed outside the United States) and 1980 c 37 s 15;

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

24 (100) RCW 82.04.4297 (Deductions—Compensation from public
25 entities for health or social welfare services—Exception) and 2011
26 1st sp.s. c 19 s 2, 2002 c 314 s 3, 2001 2nd sp.s. c 23 s 2, 1988 c
27 67 s 1, & 1980 c 37 s 17;

28 (101) RCW 82.04.4298 (Deductions—Repair, maintenance,
29 replacement, etc., of residential structures and commonly held
30 property—Eligible organizations) and 1980 c 37 s 18;

31 (102) RCW 82.04.4311 (Deductions—Compensation received under the
32 federal medicare program by certain hospitals or health centers) and
33 2005 c 86 s 1 & 2002 c 314 s 2;

34 (103) RCW 82.04.432 (Deductions—Municipal sewer service fees or
35 charges) and 1967 ex.s. c 149 s 17;

36 (104) RCW 82.04.4322 (Deductions—Artistic or cultural
37 organization—Compensation from United States, state, etc., for
38 artistic or cultural exhibitions, performances, or programs) and 1981
39 c 140 s 1;

1 (105) RCW 82.04.4324 (Deductions—Artistic or cultural
2 organization—Deduction for tax under RCW 82.04.240—Value of articles
3 for use in displaying art objects or presenting artistic or cultural
4 exhibitions, performances, or programs) and 1981 c 140 s 2;
5 (106) RCW 82.04.4326 (Deductions—Artistic or cultural
6 organizations—Tuition charges for attending artistic or cultural
7 education programs) and 1981 c 140 s 3;
8 (107) RCW 82.04.4327 (Deductions—Artistic and cultural
9 organizations—Income from business activities) and 1985 c 471 s 6;
10 (108) RCW 82.04.433 (Deductions—Sales of fuel for consumption
11 outside United States' waters by vessels in foreign commerce) and
12 2009 c 494 s 2 & 1985 c 471 s 16;
13 (109) RCW 82.04.4331 (Deductions—Insurance claims for state
14 health care coverage) and 1988 c 107 s 33;
15 (110) RCW 82.04.4332 (Deductions—Tuition fees of foreign degree-
16 granting institutions) and 1993 c 181 s 10;
17 (111) RCW 82.04.4337 (Deductions—Certain amounts received by
18 assisted living facilities) and 2012 c 10 s 72 & 2004 c 174 s 7;
19 (112) RCW 82.04.4339 (Deductions—Grants to support salmon
20 restoration) and 2004 c 241 s 1;
21 (113) RCW 82.04.43391 (Deductions—Commercial aircraft loan
22 interest and fees) and 2010 1st sp.s. c 23 s 112;
23 (114) RCW 82.04.43392 (Deductions—Qualified dispute resolution
24 centers) and 2012 c 249 s 1;
25 (115) RCW 82.04.43393 (Deductions—Paymaster services) and 2013
26 2nd sp.s. c 13 s 102;
27 (116) RCW 82.04.43394 (Deductions—Cooperative finance
28 organizations) and 2013 2nd sp.s. c 13 s 602;
29 (117) RCW 82.04.434 (Credit—Public safety standards and testing)
30 and 1991 c 13 s 1;
31 (118) RCW 82.04.440 (Credit—Persons taxable on multiple
32 activities) and 2011 c 2 s 205 (Initiative Measure No. 1107, approved
33 November 2, 2010) & 2010 1st sp.s. c 23 s 513;
34 (119) RCW 82.04.4451 (Credit against tax due—Maximum credit—
35 Table) and 2010 1st sp.s. c 23 s 1102, 1997 c 238 s 2, & 1994 sp.s. c
36 2 s 1;
37 (120) RCW 82.04.44525 (Credit—New employment for international
38 service activities in eligible areas—Designation of census tracts for
39 eligibility—Records—Tax due upon ineligibility—Interest assessment—

1 Information from employment security department) and 2009 c 535 s
2 1104, 2008 c 81 s 9, & 1998 c 313 s 2;

3 (121) RCW 82.04.4461 (Credit—Preproduction development
4 expenditures) and 2013 3rd sp.s. c 2 s 9, 2010 c 114 s 115, 2008 c 81
5 s 7, 2007 c 54 s 11, & 2003 2nd sp.s. c 1 s 7;

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

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

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

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

17 (126) RCW 82.04.4482 (Credit—Sales of electricity or gas to an
18 aluminum smelter) and 2004 c 24 s 9;

19 (127) RCW 82.04.4483 (Credit—Programming or manufacturing
20 software in rural counties) and 2010 c 114 s 119 & 2004 c 25 s 1;

21 (128) RCW 82.04.4486 (Credit—Syrup taxes paid by buyer) and 2006
22 c 245 s 1;

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

25 (130) RCW 82.04.449 (Credit—Washington customized employment
26 training program) and 2012 c 46 s 3, 2010 c 114 s 121, 2009 c 296 s
27 3, & 2006 c 112 s 5;

28 (131) RCW 82.04.540 (Professional employer organizations—Taxable
29 under RCW 82.04.290(2)—Deduction) and 2006 c 301 s 1;

30 (132) RCW 82.04.600 (Exemptions—Materials printed in county,
31 city, town, school district, educational service district, library or
32 library district) and 1979 ex.s. c 266 s 8;

33 (133) RCW 82.04.601 (Exemptions—Affixing stamp services for
34 cigarette sales) and 2007 c 221 s 5;

35 (134) RCW 82.04.610 (Exemptions—Import or export commerce) and
36 2007 c 477 s 2;

37 (135) RCW 82.04.615 (Exemptions—Certain limited purpose public
38 corporations, commissions, and authorities) and 2007 c 381 s 1;

1 (136) RCW 82.04.620 (Exemptions—Certain prescription drugs) and
2 2007 c 447 s 1;

3 (137) RCW 82.04.625 (Exemptions—Custom farming services) and 2014
4 c 140 s 10 & 2007 c 334 s 1;

5 (138) RCW 82.04.627 (Exemptions—Commercial airplane parts) and
6 2015 c 86 s 301 & 2008 c 81 s 15;

7 (139) RCW 82.04.635 (Exemptions—Nonprofits providing legal
8 services to low-income persons) and 2009 c 508 s 1;

9 (140) RCW 82.04.640 (Exemptions—Washington vaccine association—
10 Certain assessments received) and 2010 c 174 s 16;

11 (141) RCW 82.04.645 (Exemptions—Financial institutions—Amounts
12 received from certain affiliated persons) and 2011 c 174 s 102 & 2010
13 1st sp.s. c 23 s 110;

14 (142) RCW 82.04.650 (Exemptions—Investment conduits and
15 securitization entities) and 2010 1st sp.s. c 23 s 111;

16 (143) RCW 82.04.655 (Exemptions—Joint municipal utility services
17 authorities) and 2011 c 258 s 11;

18 (144) RCW 82.04.750 (Exemptions—Restaurant employee meals) and
19 2015 c 86 s 302 & 2011 c 55 s 1;

20 (145) RCW 82.32.045 (Taxes—When due and payable—Reporting
21 periods—Verified annual returns—Relief from filing requirements) and
22 2010 1st sp.s. c 23 s 1103, 2006 c 256 s 1, 2003 1st sp.s. c 13 s 8,
23 1999 c 357 s 1, 1996 c 111 s 3, 1983 2nd ex.s. c 3 s 63, 1982 1st
24 ex.s. c 35 s 27, 1981 c 172 s 7, & 1981 c 7 s 1;

25 (146) RCW 82.32.055 (Interest and penalties—Waiver for military
26 personnel) and 2008 c 184 s 1;

27 (147) RCW 82.62.030 (Allowance of tax credits—Limitations) and
28 2007 c 485 s 3, 2001 c 320 s 13, 1999 c 164 s 306, 1997 c 366 s 5,
29 1996 c 1 s 3, & 1986 c 116 s 17;

30 (148) RCW 82.62.045 (Tax credits for eligible business projects
31 in designated community empowerment zones) and 2007 c 485 s 4 & 1999
32 c 164 s 307;

33 (149) RCW 82.70.020 (Tax credit authorized) and 2015 3rd sp.s. c
34 44 s 413, 2015 1st sp.s. c 10 s 708, 2014 c 222 s 704, 2013 c 306 s
35 718, 2005 c 297 s 3, & 2003 c 364 s 2;

36 (150) RCW 82.73.030 (Credit authorized—Limitations) and 2005 c
37 514 s 904;

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

4 (152) RCW 82.12.024 (Deferral of use tax on certain users of
5 natural or manufactured gas) and 2001 c 214 s 10;

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

9 (154) RCW 82.24.290 (Exceptions—Federal instrumentalities and
10 purchasers from federal instrumentalities) and 1995 c 278 s 14;

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

13 (156) RCW 82.26.040 (When tax not applicable under laws of United
14 States) and 1961 c 15 s 82.26.040;

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

18 (158) RCW 82.27.010 (Definitions) and 1995 c 372 s 4 & 1985 c 413
19 s 1;

20 (159) RCW 82.27.020 (Excise tax imposed—Deduction—Measure of tax
21 —Rates—Additional tax imposed) and 2010 c 193 s 16, 2005 c 110 s 3,
22 2001 c 320 s 9, 1999 c 126 s 3, 1993 sp.s. c 17 s 12, 1985 c 413 s 2,
23 1983 2nd ex.s. c 3 s 17, 1983 c 284 s 6, 1982 1st ex.s. c 35 s 10, &
24 1980 c 98 s 2;

25 (160) RCW 82.27.030 (Exemptions) and 1995 2nd sp.s. c 7 s 1, 1985
26 c 413 s 3, & 1980 c 98 s 3;

27 (161) RCW 82.27.040 (Credit for taxes paid to another taxing
28 authority) and 1985 c 413 s 4 & 1980 c 98 s 4;

29 (162) RCW 83.100.020 (Definitions) and 2013 2nd sp.s. c 2 s 2,
30 2013 c 23 s 341, 2005 c 516 s 2, 2001 c 320 s 15, 1999 c 358 s 19,
31 1998 c 292 s 401, 1994 c 221 s 70, 1993 c 73 s 9, 1990 c 224 s 1,
32 1988 c 64 s 2, & 1981 2nd ex.s. c 7 s 83.100.020 (Initiative Measure
33 No. 402, approved November 3, 1981);

34 (163) RCW 83.100.046 (Deduction—Property used for farming—
35 Requirements, conditions) and 2010 c 106 s 236, (2010 c 106 s 235
36 expired January 1, 2014), 2009 c 521 s 191, 2005 c 514 s 1201, & 2005
37 c 516 s 4;

38 (164) RCW 83.100.047 (Marital deduction, qualified domestic trust
39 —Election—State registered domestic partner entitled to deduction—

1 Other deductions taken for income tax purposes disallowed) and 2013
2 2nd sp.s. c 2 s 6, (2013 2nd sp.s. c 2 s 5 expired January 1, 2014),
3 2009 c 521 s 192, & 2005 c 516 s 13;

4 (165) RCW 83.100.048 (Deduction—Qualified family-owned business
5 interests) and 2013 2nd sp.s. c 2 s 3;

6 (166) 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 (167) RCW 82.42.020 (Aircraft fuel tax imposed—Rate) and 2013 c
11 225 s 302, 2005 c 341 s 3, 2003 c 375 s 5, 1996 c 104 s 13, 1982 1st
12 ex.s. c 25 s 2, 1969 ex.s. c 254 s 2, & 1967 ex.s. c 10 s 2;

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

15 (169) RCW 82.42.230 (Refunds) and 2013 c 225 s 417;

16 (170) RCW 82.38.080 (Exemptions) and 2013 c 225 s 111, 2009 c 352
17 s 1, 2008 c 237 s 1, 1998 c 176 s 60, 1996 c 244 s 6, 1993 c 141 s 2,
18 1990 c 185 s 1, 1983 c 108 s 4, 1979 c 40 s 4, & 1973 c 42 s 1;

19 (171) RCW 82.38.180 (Refunds and credits) and 2013 c 225 s 119,
20 2007 c 515 s 29, 1998 c 176 s 71, 1972 ex.s. c 138 s 4, & 1971 ex.s.
21 c 175 s 19;

22 (172) RCW 82.21.040 (Exemptions) and 2015 3rd sp.s. c 6 s 1902 &
23 1989 c 2 s 11 (Initiative Measure No. 97, approved November 8, 1988);

24 (173) RCW 82.21.050 (Credits) and 1989 c 2 s 12 (Initiative
25 Measure No. 97, approved November 8, 1988);

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

31 (175) RCW 48.14.020 (Premium taxes) and 2013 2nd sp.s. c 6 s 6,
32 2013 c 325 s 4, 2009 c 161 s 3, 2008 c 217 s 6, 1986 c 296 s 1, 1983
33 2nd ex.s. c 3 s 7, 1982 2nd ex.s. c 10 s 1, 1982 1st ex.s. c 35 s 15,
34 1979 ex.s. c 233 s 2, 1969 ex.s. c 241 s 9, & 1947 c 79 s .14.02;

35 (176) RCW 48.14.0201 (Premiums and prepayments tax—Health care
36 services—Exemptions—State preemption) and 2013 2nd sp.s. c 6 s 5,
37 2013 c 325 s 3, 2011 c 47 s 8, & 2009 c 479 s 41;

38 (177) RCW 48.14.021 (Reduction of tax—Policies connected with
39 pension, etc., plans exempt or qualified under internal revenue code)

1 and 1975-'76 2nd ex.s. c 119 s 1, 1974 ex.s. c 132 s 1, & 1963 c 166
2 s 1;

3 (178) RCW 48.14.022 (Taxes—Exemptions and deductions) and 1995 c
4 304 s 1 & 1987 c 431 s 23;

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

8 (180) RCW 48.32A.125 (Credits for assessments paid—Tax offsets)
9 and 2001 c 50 s 13;

10 (181) RCW 48.36A.240 (Funds tax exempt, exception) and 1987 c 366
11 s 24;

12 (182) RCW 82.29A.020 (Definitions) and 2015 3rd sp.s. c 6 s 2004,
13 2015 3rd sp.s. c 6 s 2003, 2014 c 207 s 3, 2014 c 140 s 26, 2012 2nd
14 sp.s. c 6 s 501, 1999 c 220 s 2, 1991 c 272 s 23, 1986 c 285 s 1,
15 1979 ex.s. c 196 s 11, & 1975-'76 2nd ex.s. c 61 s 2;

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

18 (184) RCW 82.29A.125 (Exemptions—Electric vehicle infrastructure)
19 and 2009 c 459 s 3;

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

22 (186) RCW 82.29A.132 (Exemptions—Operation of state route No. 16)
23 and 1998 c 179 s 6;

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

26 (188) RCW 82.29A.135 (Exemptions—Property used to manufacture
27 alcohol, biodiesel, or wood biomass fuel) and 2010 1st sp.s. c 11 s 6
28 & 2008 c 268 s 2;

29 (189) RCW 82.29A.136 (Exemptions—Certain residential and
30 recreational lots) and 2001 c 26 s 1;

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

34 (191) RCW 82.29A.138 (Exemptions—Certain amateur radio repeaters)
35 and 2007 c 21 s 1;

36 (192) RCW 66.20.010 (Permits classified—Issuance—Fees—Waiver of
37 provisions during state of emergency) and 2015 c 195 s 1, 2015 c 194
38 s 3, 2015 c 59 s 1, 2013 c 59 s 1, 2012 c 2 s 109 (Initiative Measure
39 No. 1183, approved November 8, 2011), 2011 c 119 s 213, 2008 c 181 s

1 602, (2008 c 181 s 601 expired July 1, 2008), 2007 c 370 s 16, 1998 c
2 126 s 1, 1997 c 321 s 43, 1984 c 78 s 6, 1984 c 45 s 1, 1983 c 13 s
3 1, 1982 c 85 s 1, 1975-'76 2nd ex.s. c 62 s 2, 1959 c 111 s 2, 1951
4 2nd ex.s. c 13 s 1, & 1933 ex.s. c 62 s 12;

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

9 (194) RCW 82.19.050 (Exemptions) and 2005 c 289 s 1, 2003 c 120 s
10 1, 2001 1st sp.s. c 9 s 7, (2001 1st sp.s. c 9 s 8 expired July 22,
11 2001), 2001 c 118 s 7, 1992 c 175 s 7, & 1971 ex.s. c 307 s 17;

12 (195) RCW 82.23B.030 (Exemption) and 2015 c 274 s 15, 1992 c 73 s
13 9, & 1991 c 200 s 803;

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

17 (197) RCW 82.23B.045 (Refund or credit—Petroleum products used by
18 consumers for nonfuel purpose or used in manufacture of nonfuel item)
19 and 1992 c 73 s 8;

20 (198) RCW 67.16.105 (Gross receipts—Commission's percentage—
21 Distributions) and 2011 c 12 s 1, 2010 c 39 s 1, 2004 c 246 s 7, 2003
22 1st sp.s. c 27 s 1, 1998 c 345 s 6, 1997 c 87 s 3, 1995 c 173 s 2,
23 1994 c 159 s 2, 1993 c 170 s 2, 1991 c 270 s 6, 1987 c 347 s 4, 1985
24 c 146 s 7, 1982 c 32 s 3, & 1979 c 31 s 6;

25 (199) RCW 82.23A.010 (Definitions) and 2012 1st sp.s. c 3 s 4,
26 2004 c 203 s 4, & 1989 c 383 s 15;

27 (200) RCW 82.16.305 (Exemptions—Joint municipal utility services
28 authorities) and 2011 c 258 s 14;

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

31 (202) RCW 82.16.020 (Public utility tax imposed—Additional tax
32 imposed—Deposit of moneys) and 2015 3rd sp.s. c 6 s 703, 2013 2nd
33 sp.s. c 9 s 7, 2011 1st sp.s. c 48 s 7033, 2011 1st sp.s. c 48 s
34 7032, (2009 c 469 s 702 expired June 30, 2013), 1996 c 150 s 2, 1989
35 c 302 s 204, 1986 c 282 s 14, 1985 c 471 s 10, 1983 2nd ex.s. c 3 s
36 13, 1982 2nd ex.s. c 5 s 1, 1982 1st ex.s. c 35 s 5, 1971 ex.s. c 299
37 s 12, 1967 ex.s. c 149 s 24, 1965 ex.s. c 173 s 21, 1961 c 293 s 13,
38 & 1961 c 15 s 82.16.020;

1 (203) RCW 82.16.040 (Exemption) and 1996 c 111 s 4 & 1961 c 15 s
2 82.16.040;

3 (204) RCW 82.16.0421 (Exemptions—Sales to electrolytic processing
4 businesses) and 2010 c 114 s 133, 2009 c 434 s 1, & 2004 c 240 s 1;

5 (205) RCW 82.16.047 (Exemptions—Ride sharing) and 1999 c 358 s 12
6 & 1979 c 111 s 18;

7 (206) RCW 82.16.0491 (Credit—Contributions to an electric utility
8 rural economic development revolving fund) and 2008 c 131 s 4, 2004 c
9 238 s 1, & 1999 c 311 s 402;

10 (207) RCW 82.16.0495 (Credit—Electricity sold to a direct service
11 industrial customer) and 2001 c 214 s 11;

12 (208) RCW 82.16.0497 (Credit—Light and power business, gas
13 distribution business) and 2006 c 213 s 1 & 2001 c 214 s 13;

14 (209) RCW 82.16.0498 (Credit—Sales of electricity or gas to an
15 aluminum smelter) and 2004 c 24 s 13;

16 (210) RCW 82.16.050 (Deductions in computing tax) and 2014 c 140
17 s 25, 2007 c 330 s 1, 2006 c 336 s 1, 2004 c 153 s 308, 2000 c 245 s
18 1, 1994 c 124 s 12, 1989 c 302 s 103, 1987 c 207 s 1, 1982 2nd ex.s.
19 c 9 s 3, 1977 ex.s. c 368 s 1, 1967 ex.s. c 149 s 25, 1965 ex.s. c
20 173 s 22, & 1961 c 15 s 82.16.050;

21 (211) RCW 82.16.053 (Deductions in computing tax—Light and power
22 businesses) and 1996 c 145 s 1 & 1994 c 236 s 1;

23 (212) RCW 82.16.055 (Deductions relating to energy conservation
24 or production from renewable resources) and 1980 c 149 s 3;

25 (213) RCW 82.16.130 (Renewable energy system cost recovery—Light/
26 power business tax credit) and 2010 c 202 s 3, 2009 c 469 s 506, &
27 2005 c 300 s 4;

28 (214) RCW 82.16.300 (Exemptions—Custom farming services) and 2007
29 c 334 s 2;

30 (215) RCW 82.45.010 ("Sale" defined) and 2014 c 58 s 24 & 2010
31 1st sp.s. c 23 s 207;

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

34 (217) RCW 82.45.195 (Exemptions—Standing timber sales) and 2014 c
35 97 s 308, 2010 1st sp.s. c 23 s 518, & 2007 c 48 s 7;

36 (218) RCW 36.100.090 (Tax deferral—New public facilities) and
37 1995 1st sp.s. c 14 s 6;

38 (219) RCW 36.102.070 (Deferral of taxes—Application by public
39 stadium authority—Department of revenue approval—Repayment—

1 Schedules—Interest—Debt for taxes—Information not confidential) and
2 1997 c 220 s 201 (Referendum Bill No. 48, approved June 17, 1997);
3 (220) RCW 47.01.412 (State route No. 520 improvements—Tax
4 deferrals—Definition) and 2008 c 270 s 7;
5 (221) RCW 47.46.060 (Deferral of taxes—Application—Repayment)
6 and 2015 3rd sp.s. c 44 s 405, 2012 c 77 s 1, 2002 c 114 s 18, & 1998
7 c 179 s 4;
8 (222) RCW 82.04.050 ("Sale at retail," "retail sale") and 2015
9 3rd sp.s. c 6 s 1105, 2015 3rd sp.s. c 6 s 1104, 2015 c 169 s 1, 2013
10 2nd sp.s. c 13 s 802, & 2011 c 174 s 202;
11 (223) RCW 82.04.213 ("Agricultural product," "farmer,"
12 "marijuana") and 2015 3rd sp.s. c 6 s 1102 & 2014 c 140 s 2;
13 (224) RCW 82.08.010 (Definitions) and 2014 c 140 s 11, 2010 c 106
14 s 210, 2009 c 535 s 303, 2007 c 6 s 1302, (2007 c 6 s 1301 expired
15 July 1, 2008), 2006 c 301 s 2, 2005 c 514 s 110, 2004 c 153 s 406,
16 2003 c 168 s 101, 1985 c 38 s 3, 1985 c 2 s 2 (Initiative Measure No.
17 464, approved November 6, 1984), 1983 1st ex.s. c 55 s 1, 1967 ex.s.
18 c 149 s 18, 1963 c 244 s 1, & 1961 c 15 s 82.08.010;
19 (225) RCW 82.08.0203 (Exemptions—Trail grooming services) and
20 2008 c 260 s 1;
21 (226) RCW 82.08.0205 (Exemptions—Waste vegetable oil) and 2008 c
22 237 s 2;
23 (227) RCW 82.12.0205 (Exemptions—Waste vegetable oil) and 2008 c
24 237 s 3;
25 (228) RCW 82.08.0206 (Exemptions—Working families—Eligible low-
26 income persons) and 2008 c 325 s 2;
27 (229) RCW 82.08.0208 (Exemptions—Digital codes) and 2009 c 535 s
28 501;
29 (230) RCW 82.12.0208 (Exemptions—Digital codes) and 2009 c 535 s
30 601;
31 (231) RCW 82.08.02081 (Exemptions—Audio or video programming) and
32 2009 c 535 s 502;
33 (232) RCW 82.12.02081 (Exemptions—Audio or video programming) and
34 2009 c 535 s 602;
35 (233) RCW 82.08.02082 (Exemptions—Digital products or services—
36 Ingredient or component—Made available for free) and 2010 c 111 s 401
37 & 2009 c 535 s 503;

1 (234) RCW 82.12.02082 (Exemptions—Digital products or services—
2 Made available for free to general public) and 2010 c 111 s 501 &
3 2009 c 535 s 603;

4 (235) RCW 82.08.02087 (Exemptions—Digital goods and services—
5 Purchased for business purposes) and 2010 c 111 s 402 & 2009 c 535 s
6 504;

7 (236) RCW 82.12.02087 (Exemptions—Digital goods, codes, and
8 services—Used for business purposes) and 2010 c 111 s 502 & 2009 c
9 535 s 607;

10 (237) RCW 82.08.02088 (Exemptions—Digital products—Business
11 buyers—Concurrently available for use within and outside state) and
12 2009 c 535 s 701;

13 (238) RCW 82.12.02088 (Exemptions—Digital products—Business
14 buyers—Concurrently available for use within and outside state—
15 Apportionment) and 2009 c 535 s 702;

16 (239) RCW 82.08.0251 (Exemptions—Casual and isolated sales) and
17 1980 c 37 s 19;

18 (240) RCW 82.08.0252 (Exemptions—Sales by persons taxable under
19 chapter 82.16 RCW) and 1980 c 37 s 20;

20 (241) RCW 82.08.02525 (Exemptions—Sale of copied public records
21 by state and local agencies) and 2011 c 60 s 49, 2009 c 535 s 505, &
22 1996 c 63 s 1;

23 (242) RCW 82.12.02525 (Exemptions—Sale of copied public records
24 by state and local agencies) and 2011 c 60 s 50, 2009 c 535 s 609, &
25 1996 c 63 s 2;

26 (243) RCW 82.08.0253 (Exemptions—Sale and distribution of
27 newspapers) and 2009 c 535 s 506 & 1980 c 37 s 21;

28 (244) RCW 82.12.0345 (Exemptions—Use of newspapers) and 2009 c
29 535 s 618 & 1994 c 124 s 11;

30 (245) RCW 82.08.02535 (Exemptions—Sales and distribution of
31 magazines or periodicals by subscription for fund-raising) and 2009 c
32 535 s 507 & 1995 2nd sp.s. c 8 s 1;

33 (246) RCW 82.08.02537 (Exemptions—Sales of academic transcripts)
34 and 2009 c 535 s 508 & 1996 c 272 s 2;

35 (247) RCW 82.12.0347 (Exemptions—Use of academic transcripts) and
36 2009 c 535 s 619 & 1996 c 272 s 3;

37 (248) RCW 82.08.0254 (Exemptions—Nontaxable sales) and 1980 c 37
38 s 22;

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

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

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

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

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

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

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

25 (256) RCW 82.08.025651 (Exemptions—Sales of machinery and
26 equipment to public research institutions) and 2011 c 23 s 4;

27 (257) RCW 82.12.025651 (Exemptions—Use of machinery and equipment
28 by public research institutions) and 2011 c 23 s 5;

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

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

37 (260) RCW 82.08.02568 (Exemptions—Sales of carbon and similar
38 substances that become an ingredient or component of anodes or
39 cathodes used in producing aluminum for sale) and 1996 c 170 s 1;

1 (261) RCW 82.12.02568 (Exemptions—Use 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 2;
4 (262) RCW 82.08.02569 (Exemptions—Sales of tangible personal
5 property related to a building or structure that is an integral part
6 of a laser interferometer gravitational wave observatory) and 1996 c
7 113 s 1;
8 (263) RCW 82.12.02569 (Exemptions—Use of tangible personal
9 property related to a building or structure that is an integral part
10 of a laser interferometer gravitational wave observatory) and 1996 c
11 113 s 2;
12 (264) RCW 82.08.0257 (Exemptions—Auction sales of personal
13 property used in farming) and 2014 c 140 s 15, 2009 c 535 s 511, &
14 1980 c 37 s 25;
15 (265) RCW 82.12.0258 (Exemptions—Use of personal property
16 previously used in farming and purchased from farmer at auction) and
17 2014 c 140 s 16, 2009 c 535 s 612, & 1980 c 37 s 58;
18 (266) RCW 82.08.02573 (Exemptions—Sales by a nonprofit
19 organization for fund-raising activities) and 2010 c 106 s 214 & 1998
20 c 336 s 3;
21 (267) RCW 82.08.0258 (Exemptions—Sales to federal corporations
22 providing aid and relief) and 1980 c 37 s 26;
23 (268) RCW 82.12.0259 (Exemptions—Use of personal property,
24 digital automated services, or certain other services by federal
25 corporations providing aid and relief) and 2009 c 535 s 613, 2003 c 5
26 s 7, & 1980 c 37 s 59;
27 (269) RCW 82.08.0259 (Exemptions—Sales of livestock) and 2001 c
28 118 s 4 & 1980 c 37 s 27;
29 (270) RCW 82.12.0261 (Exemptions—Use of livestock) and 2001 c 118
30 s 5 & 1980 c 37 s 60;
31 (271) RCW 82.08.026 (Exemptions—Sales of natural or manufactured
32 gas) and 1994 c 124 s 8 & 1989 c 384 s 4;
33 (272) RCW 82.12.023 (Natural or manufactured gas, exempt from use
34 tax imposed by RCW 82.12.020) and 1994 c 124 s 10 & 1989 c 384 s 5;
35 (273) RCW 82.14.030 (Sales and use taxes authorized—Additional
36 taxes authorized—Maximum rates) and 2014 c 216 s 307, 2008 c 86 s
37 101, 1989 c 384 s 6, 1982 1st ex.s. c 49 s 17, & 1970 ex.s. c 94 s 4;

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

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

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

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

23 (278) RCW 82.08.0264 (Exemptions—Sales of motor vehicles,
24 trailers, or campers to nonresidents for use outside the state) and
25 2010 c 161 s 1165, 2007 c 135 s 1, & 1980 c 37 s 31;

26 (279) RCW 82.08.0266 (Exemptions—Sales of watercraft to
27 nonresidents for use outside the state) and 2013 c 23 s 316, 1999 c
28 358 s 5, & 1980 c 37 s 33;

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

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

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

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

1 (284) RCW 82.08.0271 (Exemptions—Sales to municipal corporations,
2 the state, and political subdivisions of tangible personal property,
3 labor and services on watershed protection and flood prevention
4 contracts) and 1980 c 37 s 37;

5 (285) RCW 82.12.930 (Exemptions—Watershed protection or flood
6 prevention) and 2003 c 5 s 17;

7 (286) RCW 82.08.0272 (Exemptions—Sales of semen for artificial
8 insemination of livestock) and 1980 c 37 s 38;

9 (287) RCW 82.12.0267 (Exemptions—Use of semen in artificial
10 insemination of livestock) and 1980 c 37 s 66;

11 (288) RCW 82.08.0273 (Exemptions—Sales to nonresidents of
12 tangible personal property, digital goods, and digital codes for use
13 outside the state—Proof of nonresident status—Penalties) and 2014 c
14 140 s 17, 2011 c 7 s 1, 2010 c 106 s 215, 2009 c 535 s 512, 2007 c
15 135 s 2, 2003 c 53 s 399, 1993 c 444 s 1, 1988 c 96 s 1, 1982 1st
16 ex.s. c 5 s 1, & 1980 c 37 s 39;

17 (289) RCW 82.08.0274 (Exemptions—Sales of form lumber to person
18 engaged in constructing, repairing, etc., structures for consumers)
19 and 1980 c 37 s 40;

20 (290) RCW 82.12.0268 (Exemptions—Use of form lumber by persons
21 engaged in constructing, repairing, etc., structures for consumers)
22 and 1980 c 37 s 67;

23 (291) RCW 82.08.02745 (Exemptions—Charges for labor and services
24 or sales of tangible personal property related to agricultural
25 employee housing—Exemption certificate—Rules) and 2014 c 140 s 18,
26 2007 c 54 s 14, 1997 c 438 s 1, & 1996 c 117 s 1;

27 (292) RCW 82.12.02685 (Exemptions—Use of tangible personal
28 property related to agricultural employee housing) and 1997 c 438 s 2
29 & 1996 c 117 s 2;

30 (293) RCW 82.08.0275 (Exemptions—Sales of and labor and service
31 charges for mining, sorting, crushing, etc., of sand, gravel, and
32 rock from county or city quarry for public road purposes) and 1980 c
33 37 s 41;

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

38 (295) RCW 82.08.0277 (Exemptions—Sales of pollen) and 1980 c 37 s
39 43;

1 (296) RCW 82.12.0273 (Exemptions—Use of pollen) and 1980 c 37 s
2 71;

3 (297) RCW 82.08.0278 (Exemptions—Sales between political
4 subdivisions resulting from annexation or incorporation) and 1980 c
5 37 s 44;

6 (298) RCW 82.12.0274 (Exemptions—Use of tangible personal
7 property by political subdivision resulting from annexation or
8 incorporation) and 1980 c 37 s 72;

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

12 (300) RCW 82.08.02795 (Exemptions—Sales to free hospitals) and
13 1993 c 205 s 1;

14 (301) RCW 82.12.02745 (Exemptions—Use by free hospitals of
15 certain items) and 1993 c 205 s 2;

16 (302) RCW 82.08.02805 (Exemptions—Sales to qualifying blood,
17 tissue, or blood and tissue banks) and 2004 c 82 s 2 & 1995 2nd sp.s.
18 c 9 s 4;

19 (303) RCW 82.12.02747 (Exemptions—Use of medical products by
20 qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s
21 3 & 1995 2nd sp.s. c 9 s 5;

22 (304) RCW 82.08.02806 (Exemptions—Sales of human blood, tissue,
23 organs, bodies, or body parts for medical research and quality
24 control testing) and 1996 c 141 s 1;

25 (305) RCW 82.12.02748 (Exemptions—Use of human blood, tissue,
26 organs, bodies, or body parts for medical research or quality control
27 testing) and 1996 c 141 s 2;

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

30 (307) RCW 82.12.02749 (Exemptions—Use of medical supplies,
31 chemicals, or materials by organ procurement organization) and 2002 c
32 113 s 3;

33 (308) RCW 82.08.0281 (Exemptions—Sales of prescription drugs) and
34 2014 c 140 s 19, 2004 c 153 s 108, 2003 c 168 s 403, 1993 sp.s. c 25
35 s 308, & 1980 c 37 s 46;

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

1 (310) RCW 82.08.0282 (Exemptions—Sales of returnable containers
2 for beverages and foods) and 1980 c 37 s 47;

3 (311) RCW 82.12.0276 (Exemptions—Use of returnable containers for
4 beverages and foods) and 1980 c 37 s 74;

5 (312) RCW 82.08.0283 (Exemptions—Certain medical items) and 2007
6 c 6 s 1101, 2004 c 153 s 101, 2003 c 168 s 409, 2001 c 75 s 1, 1998 c
7 168 s 2, 1997 c 224 s 1, 1996 c 162 s 1, 1991 c 250 s 2, 1986 c 255 s
8 1, 1980 c 86 s 1, & 1980 c 37 s 48;

9 (313) RCW 82.12.0277 (Exemptions—Certain medical items) and 2007
10 c 6 s 1102 & 2004 c 153 s 109;

11 (314) RCW 82.08.0285 (Exemptions—Sales of ferry vessels to the
12 state or local governmental units—Components thereof—Labor and
13 service charges) and 1980 c 37 s 50;

14 (315) RCW 82.12.0279 (Exemptions—Use of ferry vessels by the
15 state or local governmental units—Components thereof) and 2003 c 5 s
16 9 & 1980 c 37 s 77;

17 (316) RCW 82.08.0287 (Exemptions—Sales of passenger motor
18 vehicles as ride-sharing vehicles) and 2014 c 97 s 503, 2001 c 320 s
19 4, 1996 c 244 s 4, 1995 c 274 s 2, 1993 c 488 s 2, & 1980 c 166 s 1;

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

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

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

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

30 (321) RCW 82.08.0291 (Exemptions—Sales of amusement and
31 recreation services or personal services by nonprofit youth
32 organization—Local government physical fitness classes) and 2015 c
33 169 s 4, 2000 c 103 s 8, 1994 c 85 s 1, & 1981 c 74 s 2;

34 (322) RCW 82.12.02917 (Exemptions—Use of amusement and recreation
35 services by nonprofit youth organization) and 1999 c 358 s 7;

36 (323) 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 (324) 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 (325) 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 (326) 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 (327) RCW 82.08.0294 (Exemptions—Sales of feed for cultivating or
16 raising fish for sale) and 1985 c 148 s 3;

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

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

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

23 (331) 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 (332) 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 (333) 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 (334) 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 (335) RCW 82.08.0299 (Exemptions—Emergency lodging for homeless
37 persons—Conditions) and 1988 c 61 s 1;

1 (336) 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 (337) RCW 82.12.031 (Exemptions—Use by artistic or cultural
5 organizations of certain objects) and 1981 c 140 s 5;
6 (338) RCW 82.08.0311 (Exemptions—Sales of materials and supplies
7 used in packing horticultural products) and 1988 c 68 s 1;
8 (339) RCW 82.12.0311 (Exemptions—Use of materials and supplies in
9 packing horticultural products) and 1988 c 68 s 2;
10 (340) 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 (341) RCW 82.12.0316 (Exemptions—Sales of cigarettes by Indian
14 retailers) and 2008 c 228 s 4, 2005 c 11 s 4, & 2001 c 235 s 5;
15 (342) RCW 82.08.032 (Exemption—Sales, rental, or lease of used
16 park model trailers) and 2001 c 282 s 3;
17 (343) RCW 82.12.032 (Exemption—Use of used park model trailers)
18 and 2001 c 282 s 4;
19 (344) RCW 82.08.033 (Exemptions—Sales of used mobile homes or
20 rental or lease of mobile homes) and 1986 c 211 s 2 & 1979 ex.s. c
21 266 s 3;
22 (345) RCW 82.12.033 (Exemption—Use of certain used mobile homes)
23 and 1986 c 211 s 3 & 1979 ex.s. c 266 s 4;
24 (346) RCW 82.08.034 (Exemptions—Sales of used floating homes or
25 rental or lease of used floating homes) and 1984 c 192 s 3;
26 (347) RCW 82.12.034 (Exemption—Use of used floating homes) and
27 1984 c 192 s 4;
28 (348) RCW 82.08.036 (Exemptions—Vehicle battery core deposits or
29 credits—Replacement vehicle tire fees—"Core deposits or credits"
30 defined) and 1989 c 431 s 45;
31 (349) RCW 82.12.038 (Exemptions—Vehicle battery core deposits or
32 credits—Replacement vehicle tire fees—"Core deposits or credits"
33 defined) and 1989 c 431 s 46;
34 (350) RCW 82.08.037 (Credits and refunds for bad debts) and 2010
35 1st sp.s. c 23 s 1502, 2007 c 6 s 102, 2004 c 153 s 302, 2003 c 168 s
36 212, & 1982 1st ex.s. c 35 s 35;
37 (351) RCW 82.12.037 (Credits and refunds—Bad debts) and 2010 1st
38 sp.s. c 23 s 1503, 2007 c 6 s 103, 2004 c 153 s 304, & 1982 1st ex.s.
39 c 35 s 36;

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

4 (353) RCW 82.12.040 (Retailers to collect tax—Penalty—Contingent
5 expiration of subsection) and 2015 c 169 s 9, 2015 c 1 s 11
6 (Initiative Measure No. 594, approved November 4, 2014), 2011 1st
7 sp.s. c 20 s 103, 2010 c 106 s 221, 2009 c 535 s 1108, & 2005 c 514 s
8 109;

9 (354) RCW 82.08.080 (Vending machine and other sales) and 2004 c
10 153 s 409, 1986 c 36 s 2, 1975 1st ex.s. c 278 s 48, 1963 c 244 s 2,
11 & 1961 c 15 s 82.08.080;

12 (355) RCW 82.08.205 (Exemptions—Clay targets) and 2013 2nd sp.s.
13 c 13 s 402;

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

15 (357) RCW 82.08.207 (Investment data for investment firms) and
16 2013 2nd sp.s. c 13 s 702;

17 (358) RCW 82.12.207 (Investment date for investment firms) and
18 2013 2nd sp.s. c 13 s 703;

19 (359) RCW 82.08.210 (Exemptions—Flavor imparters—Restaurants)
20 and 2013 2nd sp.s. c 13 s 502;

21 (360) RCW 82.12.210 (Flavor imparters—Restaurants) and 2013 2nd
22 sp.s. c 13 s 503;

23 (361) RCW 82.08.215 (Exemptions—Large private airplanes) and 2013
24 2nd sp.s. c 13 s 1103;

25 (362) RCW 82.12.215 (Exemptions—Large private airplanes) and 2013
26 2nd sp.s. c 13 s 1104;

27 (363) RCW 82.08.220 (Exemptions—Mint growers) and 2013 2nd sp.s.
28 c 13 s 1302;

29 (364) RCW 82.12.220 (Exemptions—Mint growers) and 2013 2nd sp.s.
30 c 13 s 1303;

31 (365) RCW 82.08.700 (Exemptions—Vessels sold to nonresidents) and
32 2010 c 106 s 219 & 2007 c 22 s 1;

33 (366) RCW 82.12.700 (Exemptions—Vessels sold to nonresidents) and
34 2007 c 22 s 2;

35 (367) RCW 82.08.803 (Exemptions—Nebulizers) and 2007 c 6 s 1103 &
36 2004 c 153 s 104;

37 (368) RCW 82.12.803 (Exemptions—Nebulizers) and 2007 c 6 s 1104 &
38 2004 c 153 s 105;

1 (369) RCW 82.08.804 (Exemptions—Ostomic items) and 2004 c 153 s
2 106;

3 (370) RCW 82.12.804 (Exemptions—Ostomic items) and 2004 c 153 s
4 107;

5 (371) RCW 82.08.805 (Exemptions—Personal property used at an
6 aluminum smelter) and 2015 3rd sp.s. c 6 s 504 & 2011 c 174 s 303;

7 (372) RCW 82.12.805 (Exemptions—Personal property used at an
8 aluminum smelter) and 2015 3rd sp.s. c 6 s 505 & 2011 c 174 s 305;

9 (373) RCW 82.08.806 (Exemptions—Sale of computer equipment parts
10 and services to printer or publisher) and 2011 c 174 s 204, 2010 1st
11 sp.s. c 23 s 516, 2009 c 461 s 5, & 2004 c 8 s 2;

12 (374) RCW 82.08.807 (Exemptions—Direct mail delivery charges) and
13 2005 c 514 s 115;

14 (375) RCW 82.12.807 (Exemptions—Direct mail delivery charges) and
15 2005 c 514 s 116;

16 (376) RCW 82.08.808 (Exemptions—Sales of medical supplies,
17 chemicals, or materials to comprehensive cancer centers) and 2005 c
18 514 s 402;

19 (377) RCW 82.12.808 (Exemptions—Use of medical supplies,
20 chemicals, or materials by comprehensive cancer centers) and 2005 c
21 514 s 403;

22 (378) RCW 82.08.809 (Exemptions—Vehicles using clean alternative
23 fuels and electric vehicles, exceptions—Quarterly transfers) and 2015
24 3rd sp.s. c 44 s 408, 2010 1st sp.s. c 11 s 2, & 2005 c 296 s 1;

25 (379) RCW 82.12.809 (Exemptions—Vehicles using clean alternative
26 fuels and electric vehicles, exceptions—Quarterly transfers) and 2015
27 3rd sp.s. c 44 s 409, 2010 1st sp.s. c 11 s 3, & 2005 c 296 s 3;

28 (380) RCW 82.08.810 (Exemptions—Air pollution control facilities
29 at a thermal electric generation facility—Exceptions—Exemption
30 certificate—Payments on cessation of operation) and 1997 c 368 s 2;

31 (381) RCW 82.12.810 (Exemptions—Air pollution control facilities
32 at a thermal electric generation facility—Exceptions—Payments on
33 cessation of operation) and 2003 c 5 s 12 & 1997 c 368 s 3;

34 (382) RCW 82.08.811 (Exemptions—Coal used at coal-fired thermal
35 electric generation facility—Application—Demonstration of progress
36 in air pollution control—Notice of emissions violations—
37 Reapplication—Payments on cessation of operation) and 1997 c 368 s 4;

1 (383) RCW 82.12.811 (Exemptions—Coal used at coal-fired thermal
2 electric generation facility—Application—Demonstration of progress
3 in air pollution control—Notice of emissions violations—
4 Reapplication—Payments on cessation of operation) and 1997 c 368 s 6;
5 (384) RCW 82.08.816 (Exemptions—Electric vehicle batteries and
6 infrastructure) and 2009 c 459 s 4;
7 (385) RCW 82.12.816 (Exemptions—Electric vehicle batteries and
8 infrastructure) and 2009 c 459 s 5;
9 (386) RCW 82.08.820 (Exemptions—Remittance—Warehouse and grain
10 elevators and distribution centers—Material-handling and racking
11 equipment—Construction of warehouse or elevator—Information sheet—
12 Rules—Records—Exceptions) and 2014 c 140 s 23, 2011 c 174 s 206,
13 (2011 c 174 s 205 expired July 1, 2012), 2006 c 354 s 12, (2006 c 354
14 s 11 expired July 1, 2012), 2005 c 513 s 11, & 1997 c 450 s 2;
15 (387) RCW 82.12.820 (Exemptions—Warehouse and grain elevators and
16 distribution centers) and 2006 c 354 s 13, 2005 c 513 s 12, 2003 c 5
17 s 13, 2000 c 103 s 9, & 1997 c 450 s 3;
18 (388) RCW 82.08.830 (Exemptions—Sales at camp or conference
19 center by nonprofit organization) and 1997 c 388 s 2;
20 (389) RCW 82.08.832 (Exemptions—Sales of gun safes) and 1998 c
21 178 s 1;
22 (390) RCW 82.12.832 (Exemptions—Use of gun safes) and 1998 c 178
23 s 2;
24 (391) RCW 82.08.834 (Exemptions—Sales/leasebacks by regional
25 transit authorities) and 2000 2nd sp.s. c 4 s 21;
26 (392) RCW 82.12.834 (Exemptions—Sales/leasebacks by regional
27 transit authorities) and 2001 c 320 s 6 & 2000 2nd sp.s. c 4 s 22;
28 (393) RCW 82.08.850 (Exemptions—Conifer seed) and 2001 c 129 s 2;
29 (394) RCW 82.12.850 (Exemptions—Conifer seed) and 2001 c 129 s 3;
30 (395) RCW 82.08.855 (Exemptions—Replacement parts for qualifying
31 farm machinery and equipment) and 2015 3rd sp.s. c 6 s 1106, 2014 c
32 97 s 601, 2007 c 332 s 1, & 2006 c 172 s 1;
33 (396) RCW 82.12.855 (Exemptions—Replacement parts for qualifying
34 farm machinery and equipment) and 2014 c 97 s 603, 2007 c 332 s 2, &
35 2006 c 172 s 2;
36 (397) RCW 82.08.865 (Exemptions—Diesel, biodiesel, and aircraft
37 fuel for farm fuel users) and 2010 c 106 s 218, 2007 c 443 s 1, &
38 2006 c 7 s 1;

1 (398) RCW 82.12.865 (Exemptions—Diesel, biodiesel, and aircraft
2 fuel for farm fuel users) and 2010 c 106 s 222, 2007 c 443 s 2, &
3 2006 c 7 s 2;

4 (399) RCW 82.08.870 (Exemptions—Motorcycles for training
5 programs) and 2001 c 285 s 2;

6 (400) RCW 82.12.845 (Use of motorcycles loaned to department of
7 licensing) and 2001 c 121 s 1;

8 (401) RCW 82.08.875 (Exemptions—Automotive adaptive equipment)
9 and 2013 c 211 s 2;

10 (402) RCW 82.12.875 (Automotive adaptive equipment) and 2013 c
11 211 s 3;

12 (403) RCW 82.08.880 (Exemptions—Animal pharmaceuticals) and 2001
13 2nd sp.s. c 17 s 1;

14 (404) RCW 82.12.880 (Exemptions—Animal pharmaceuticals) and 2001
15 2nd sp.s. c 17 s 2;

16 (405) RCW 82.08.890 (Exemptions—Qualifying livestock nutrient
17 management equipment and facilities) and 2014 c 97 s 602, 2010 1st
18 sp.s. c 23 s 601, 2009 c 469 s 601, 2006 c 151 s 2, & 2001 2nd sp.s.
19 c 18 s 2;

20 (406) RCW 82.12.890 (Exemptions—Livestock nutrient management
21 equipment and facilities) and 2014 c 97 s 604, 2010 1st sp.s. c 23 s
22 602, 2009 c 469 s 602, 2006 c 151 s 3, 2003 c 5 s 15, & 2001 2nd
23 sp.s. c 18 s 3;

24 (407) RCW 82.08.900 (Exemptions—Anaerobic digesters) and 2015 c
25 86 s 202, 2006 c 151 s 4, & 2001 2nd sp.s. c 18 s 4;

26 (408) RCW 82.12.900 (Exemptions—Anaerobic digesters) and 2006 c
27 151 s 5, 2003 c 5 s 16, & 2001 2nd sp.s. c 18 s 5;

28 (409) RCW 82.08.910 (Exemptions—Propane or natural gas to heat
29 chicken structures) and 2001 2nd sp.s. c 25 s 3;

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

32 (411) RCW 82.08.920 (Exemptions—Chicken bedding materials) and
33 2001 2nd sp.s. c 25 s 5;

34 (412) RCW 82.12.920 (Exemptions—Chicken bedding materials) and
35 2001 2nd sp.s. c 25 s 6;

36 (413) RCW 82.08.925 (Exemptions—Dietary supplements) and 2003 c
37 168 s 302;

38 (414) RCW 82.12.925 (Exemptions—Dietary supplements) and 2003 c
39 168 s 304;

1 (415) RCW 82.08.935 (Exemptions—Disposable devices used to
2 deliver prescription drugs for human use) and 2003 c 168 s 404;
3 (416) RCW 82.12.935 (Exemptions—Disposable devices used to
4 deliver prescription drugs for human use) and 2003 c 168 s 407;
5 (417) RCW 82.08.940 (Exemptions—Over-the-counter drugs for human
6 use) and 2003 c 168 s 405;
7 (418) RCW 82.12.940 (Exemptions—Over-the-counter drugs for human
8 use) and 2003 c 168 s 408;
9 (419) RCW 82.08.945 (Exemptions—Kidney dialysis devices) and 2004
10 c 153 s 110 & 2003 c 168 s 410;
11 (420) RCW 82.12.945 (Exemptions—Kidney dialysis devices) and 2004
12 c 153 s 111 & 2003 c 168 s 411;
13 (421) RCW 82.08.950 (Exemptions—Steam, electricity, electrical
14 energy) and 2003 c 168 s 703;
15 (422) RCW 82.12.950 (Exemptions—Steam, electricity, electrical
16 energy) and 2003 c 168 s 704;
17 (423) RCW 82.08.956 (Exemptions—Hog fuel used to generate
18 electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1002
19 & 2009 c 469 s 301;
20 (424) RCW 82.12.956 (Exemptions—Hog fuel used to generate
21 electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1003
22 & 2009 c 469 s 302;
23 (425) RCW 82.08.962 (Exemptions—Sales of machinery and equipment
24 used in generating electricity) and 2013 2nd sp.s. c 13 s 1502 & 2009
25 c 469 s 101;
26 (426) RCW 82.12.962 (Exemptions—Use of machinery and equipment in
27 generating electricity) and 2013 2nd sp.s. c 13 s 1505 & 2009 c 469 s
28 102;
29 (427) RCW 82.08.963 (Exemptions—Sales of machinery and equipment
30 using solar energy to generate electricity or produce thermal heat)
31 and 2013 2nd sp.s. c 13 s 1602 & 2009 c 469 s 103;
32 (428) RCW 82.12.963 (Exemptions—Use of machinery and equipment
33 using solar energy to generate electricity or produce thermal heat)
34 and 2013 2nd sp.s. c 13 s 1603 & 2009 c 469 s 104;
35 (429) RCW 82.08.965 (Exemptions—Semiconductor materials
36 manufacturing) and 2010 c 114 s 123 & 2003 c 149 s 5;
37 (430) RCW 82.12.965 (Exemptions—Semiconductor materials
38 manufacturing) and 2010 c 114 s 129 & 2003 c 149 s 6;

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

4 (432) RCW 82.12.9651 (Exemptions—Gases and chemicals used in
5 production of semiconductor materials) and 2014 c 97 s 406, 2010 c
6 114 s 130, 2009 c 469 s 503, & 2006 c 84 s 4;

7 (433) RCW 82.08.970 (Exemptions—Gases and chemicals used to
8 manufacture semiconductor materials) and 2010 c 114 s 125 & 2003 c
9 149 s 7;

10 (434) RCW 82.12.970 (Exemptions—Gases and chemicals used to
11 manufacture semiconductor materials) and 2010 c 114 s 131 & 2003 c
12 149 s 8;

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

16 (436) RCW 82.12.975 (Computer parts and software related to the
17 manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 12,
18 2008 c 81 s 3, & 2003 2nd sp.s. c 1 s 10;

19 (437) RCW 82.08.980 (Exemptions—Labor, services, and personal
20 property related to the manufacture of commercial airplanes) and 2013
21 3rd sp.s. c 2 s 3, 2010 c 114 s 126, & 2003 2nd sp.s. c 1 s 11;

22 (438) RCW 82.12.980 (Exemptions—Labor, services, and personal
23 property related to the manufacture of commercial airplanes) and 2013
24 3rd sp.s. c 2 s 4, 2010 c 114 s 132, & 2003 2nd sp.s. c 1 s 12;

25 (439) RCW 82.08.983 (Exemptions—Wax and ceramic materials) and
26 2010 c 225 s 1;

27 (440) RCW 82.12.983 (Exemptions—Wax and ceramic materials) and
28 2010 c 225 s 2;

29 (441) RCW 82.08.985 (Exemptions—Insulin) and 2004 c 153 s 102;

30 (442) RCW 82.12.985 (Exemptions—Insulin) and 2004 c 153 s 103;

31 (443) RCW 82.08.986 (Exemptions—Eligible server equipment) and
32 2015 3rd sp.s. c 6 s 302, 2012 2nd sp.s. c 6 s 302, 2010 1st sp.s. c
33 23 s 1601, & 2010 1st sp.s. c 1 s 2;

34 (444) RCW 82.12.986 (Exemptions—Eligible server equipment) and
35 2015 3rd sp.s. c 6 s 303, 2012 2nd sp.s. c 6 s 304, 2010 1st sp.s. c
36 23 s 1602, & 2010 1st sp.s. c 1 s 3;

37 (445) RCW 82.08.990 (Exemptions—Import or export commerce) and
38 2007 c 477 s 3;

1 (446) RCW 82.08.995 (Exemptions—Certain limited purpose public
2 corporations, commissions, and authorities) and 2009 c 535 s 514 &
3 2007 c 381 s 2;

4 (447) RCW 82.12.995 (Exemptions—Certain limited purpose public
5 corporations, commissions, and authorities) and 2009 c 535 s 622 &
6 2007 c 381 s 3;

7 (448) RCW 82.08.997 (Exemptions—Temporary medical housing) and
8 2008 c 137 s 2;

9 (449) RCW 82.08.998 (Exemptions—Weatherization of a residence)
10 and 2008 c 92 s 1;

11 (450) RCW 82.12.998 (Exemptions—Weatherization of a residence)
12 and 2008 c 92 s 2;

13 (451) RCW 82.08.999 (Exemptions—Joint municipal utility services
14 authorities) and 2011 c 258 s 12;

15 (452) RCW 82.12.999 (Exemptions—Joint municipal utility services
16 authorities) and 2011 c 258 s 13;

17 (453) RCW 82.08.9995 (Exemptions—Restaurant employee meals) and
18 2015 c 86 s 303 & 2011 c 55 s 2;

19 (454) RCW 82.12.9995 (Exemptions—Restaurant employee meals) and
20 2015 c 86 s 304 & 2011 c 55 s 3;

21 (455) RCW 82.08.9996 (Exemptions—Vessel deconstruction) and 2014
22 c 195 s 301;

23 (456) RCW 82.12.9996 (Exemptions—Vessel deconstruction) and 2014
24 c 195 s 302;

25 (457) RCW 82.12.010 (Definitions) and 2015 c 169 s 5, 2010 c 127
26 s 4, 2009 c 535 s 304, 2006 c 301 s 3, & 2005 c 514 s 104;

27 (458) RCW 82.12.0251 (Exemptions—Use of tangible personal
28 property by nonresident while temporarily within state—Use of
29 household goods, personal effects, and private motor vehicles
30 acquired in another state while resident of other state—Use of
31 certain warranties) and 2009 c 535 s 608, 2005 c 514 s 106, 2003 c 5
32 s 18, 1997 c 301 s 1, 1987 c 27 s 1, 1985 c 353 s 4, 1983 c 26 s 2, &
33 1980 c 37 s 51;

34 (459) RCW 82.12.02595 (Exemptions—Personal property and certain
35 services donated to nonprofit organization or governmental entity)
36 and 2015 c 169 s 7, 2009 c 535 s 615, 2004 c 155 s 1, 2003 c 5 s 11,
37 1998 c 182 s 1, & 1995 c 201 s 1;

38 (460) RCW 82.12.0263 (Exemptions—Use of fuel by extractor or
39 manufacturer thereof) and 1980 c 37 s 62;

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

3 (462) RCW 82.12.0265 (Exemptions—Use by bailee of tangible
4 personal property consumed in research, development, etc.,
5 activities) and 1980 c 37 s 64;

6 (463) RCW 82.12.0266 (Exemptions—Use by residents of motor
7 vehicles and trailers acquired and used while members of the armed
8 services and stationed outside the state) and 1980 c 37 s 65;

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

11 (465) RCW 82.12.0284 (Exemptions—Use of computers or computer
12 components, accessories, software, digital goods, or digital codes
13 donated to schools or colleges) and 2009 c 535 s 617, 2007 c 54 s 15,
14 2003 c 168 s 603, & 1983 1st ex.s. c 55 s 7;

15 (466) RCW 82.12.035 (Credit for retail sales or use taxes paid to
16 other jurisdictions with respect to property used) and 2015 c 169 s
17 8, 2009 c 535 s 1107, 2007 c 6 s 1203, 2005 c 514 s 108, 2002 c 367 s
18 5, 1996 c 148 s 6, 1987 c 27 s 2, & 1967 ex.s. c 89 s 5;

19 (467) RCW 82.12.225 (Exemptions—Nonprofit fund-raising
20 activities) and 2015 3rd sp.s. c 32 s 2 & 2013 2nd sp.s. c 13 s 1402;

21 (468) RCW 82.12.800 (Exemptions—Uses of vessel, vessel's trailer
22 by manufacturer) and 2011 c 171 s 121 & 1997 c 293 s 1;

23 (469) RCW 82.12.801 (Exemptions—Uses of vessel, vessel's trailer
24 by dealer) and 2011 c 171 s 122 & 1997 c 293 s 2;

25 (470) RCW 82.12.802 (Vessels held in inventory by dealer or
26 manufacturer—Tax on personal use—Documentation—Rules) and 1997 c
27 293 s 3;

28 (471) RCW 82.12.860 (Exemptions—Property and services acquired
29 from a federal credit union) and 2015 c 169 s 10, 2009 c 535 s 621, &
30 2006 c 11 s 1;

31 (472) RCW 82.14.410 (Sales of lodging tax rate changes) and 2015
32 3rd sp.s. c 24 s 704 & 2001 c 6 s 1;

33 (473) RCW 82.14.430 (Sales and use tax for regional
34 transportation investment district) and 2014 c 140 s 24, 2011 c 171 s
35 123, 2006 c 311 s 17, & 2002 c 56 s 405;

36 (474) RCW 82.14.450 (Sales and use tax for counties and cities)
37 and 2010 c 127 s 1, 2009 c 551 s 1, 2007 c 380 s 1, & 2003 1st sp.s.
38 c 24 s 2;

1 (475) RCW 82.32.065 (Tax refund to consumer under new motor
2 vehicle warranty laws—Credit or refund to new motor vehicle
3 manufacturer) and 1987 c 344 s 16;

4 (476) RCW 82.32.580 (Sales and use tax deferral—Historic
5 automobile museum) and 2005 c 514 s 701;

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

8 (478) RCW 82.34.050 (Original acquisition of facility exempt from
9 sales and use taxes—Election to take tax credit in lieu of exemption)
10 and 2000 c 103 s 12, 1975 1st ex.s. c 158 s 1, & 1967 ex.s. c 139 s
11 5;

12 (479) RCW 82.60.040 (Issuance of tax deferral certificate) and
13 2010 1st sp.s. c 16 s 6, 2004 c 25 s 4, 1999 c 164 s 302, 1997 c 156
14 s 5, 1995 1st sp.s. c 3 s 6, 1994 sp.s. c 1 s 3, 1986 c 116 s 13, &
15 1985 c 232 s 4;

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

18 (481) RCW 82.63.010 (Definitions) and 2015 3rd sp.s. c 5 s 303;

19 (482) RCW 82.66.040 (Repayment schedule—Interest, penalties) and
20 1998 c 339 s 1 & 1995 c 352 s 4;

21 (483) RCW 82.75.010 (Definitions) and 2010 c 114 s 145, 2009 c
22 549 s 1033, & 2006 c 178 s 2;

23 (484) RCW 82.75.030 (Issuance of certificate) and 2006 c 178 s 4;

24 (485) RCW 82.82.020 (Application for deferral—Annual survey) and
25 2010 c 114 s 148 & 2008 c 15 s 2;

26 (486) RCW 82.82.030 (Deferral certificate) and 2008 c 15 s 3;

27 (487) RCW 82.64.030 (Exemptions) and 1994 sp.s. c 7 s 907
28 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 3, &
29 1989 c 271 s 507;

30 (488) RCW 82.64.040 (Credit against tax) and 1994 sp.s. c 7 s 908
31 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 7, &
32 1989 c 271 s 508;

33 (489) RCW 82.18.050 (Federal government exempt from tax) and 1989
34 c 431 s 86 & 1986 c 282 s 10;

35 (490) RCW 84.33.075 (Excise tax on harvesters of timber—Exemption
36 for certain nonprofit organizations, associations, or corporations)
37 and 1984 c 204 s 20 & 1980 c 134 s 6;

38 (491) RCW 84.33.0775 (Timber harvest tax credit) and 2010 c 210 s
39 35, 1999 sp.s. c 5 s 1, & 1999 sp.s. c 4 s 401;

1 (492) RCW 84.33.0776 (Timber harvest excise tax agreement credit)
2 and 2007 c 69 s 4;
3 (493) RCW 84.33.086 (Payment of tax) and 1987 c 166 s 1 & 1984 c
4 204 s 10;
5 (494) RCW 84.33.170 (Application of chapter to Christmas trees)
6 and 2001 c 249 s 5, 1995 c 165 s 2, 1984 c 204 s 24, 1983 c 3 s 226,
7 & 1971 ex.s. c 294 s 17;
8 (495) RCW 82.44.010 (Definitions) and 2010 c 161 s 1166, 1990 c
9 42 s 301, 1979 c 107 s 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4,
10 1963 c 199 s 1, & 1961 c 15 s 82.44.010;
11 (496) RCW 82.48.100 (Exempt aircraft) and 2013 2nd sp.s. c 13 s
12 1105, 2010 1st sp.s. c 12 s 2, 1999 c 302 s 3, 1965 ex.s. c 173 s 28,
13 & 1961 c 15 s 82.48.100;
14 (497) RCW 82.44.015 (Ride-sharing passenger motor vehicles
15 excluded—Exemption requirements—Notice—Liability for tax) and 2014
16 c 97 s 502, 2010 c 161 s 909, 1996 c 244 s 7, 1993 c 488 s 3, 1982 c
17 142 s 1, & 1980 c 166 s 3;
18 (498) RCW 82.50.520 (Exemptions) and 2013 c 23 s 338, 1983 c 26 s
19 4, 1979 c 123 s 4, & 1971 ex.s. c 299 s 67;
20 (499) RCW 82.49.020 (Exemptions) and 1984 c 250 s 1 & 1983 2nd
21 ex.s. c 3 s 43; and
22 (500) RCW 88.02.570 (Exemptions) and 2015 3rd sp.s. c 6 s 804,
23 2010 c 161 s 1018, 2007 c 22 s 3, 2002 c 286 s 12, 1998 c 198 s 1,
24 1997 c 83 s 1, & 1991 c 339 s 30.

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