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HOUSE BILL 1666

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State of Washington                      65th Legislature                      2017 Regular Session

By Representatives Santos, Macri, Pollet, and Frame

Read first time 01/26/17. 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, 82.08.02915, 82.12.02915, 82.08.0293,  
40 82.12.0293, 82.08.0294, 82.12.0294, 82.08.0296, 82.12.0296,

1 82.08.0297, 82.12.0297, 82.08.0298, 82.12.0298, 82.08.0299,  
2 82.08.031, 82.12.031, 82.08.0311, 82.12.0311, 82.08.0315, 82.12.0316,  
3 82.08.032, 82.12.032, 82.08.033, 82.12.033, 82.08.034, 82.12.034,  
4 82.08.036, 82.12.038, 82.08.037, 82.12.037, 82.08.050, 82.12.040,  
5 82.08.080, 82.08.205, 82.12.205, 82.08.207, 82.12.207, 82.08.210,  
6 82.12.210, 82.08.215, 82.12.215, 82.08.220, 82.12.220, 82.08.700,  
7 82.12.700, 82.08.803, 82.12.803, 82.08.804, 82.12.804, 82.08.805,  
8 82.12.805, 82.08.806, 82.08.807, 82.12.807, 82.08.808, 82.12.808,  
9 82.08.809, 82.12.809, 82.08.810, 82.12.810, 82.08.811, 82.12.811,  
10 82.08.816, 82.12.816, 82.08.820, 82.12.820, 82.08.830, 82.08.832,  
11 82.12.832, 82.08.834, 82.12.834, 82.08.850, 82.12.850, 82.08.855,  
12 82.12.855, 82.08.865, 82.12.865, 82.08.870, 82.12.845, 82.08.875,  
13 82.12.875, 82.08.880, 82.12.880, 82.08.890, 82.12.890, 82.08.900,  
14 82.12.900, 82.08.910, 82.12.910, 82.08.920, 82.12.920, 82.08.925,  
15 82.12.925, 82.08.935, 82.12.935, 82.08.940, 82.12.940, 82.08.945,  
16 82.12.945, 82.08.950, 82.12.950, 82.08.956, 82.12.956, 82.08.962,  
17 82.12.962, 82.08.963, 82.12.963, 82.08.965, 82.12.965, 82.08.9651,  
18 82.12.9651, 82.08.970, 82.12.970, 82.08.975, 82.12.975, 82.08.980,  
19 82.12.980, 82.08.983, 82.12.983, 82.08.985, 82.12.985, 82.08.986,  
20 82.12.986, 82.08.990, 82.08.995, 82.12.995, 82.08.997, 82.08.998,  
21 82.12.998, 82.08.999, 82.12.999, 82.08.9995, 82.12.9995, 82.08.9996,  
22 82.12.9996, 82.12.010, 82.12.0251, 82.12.02595, 82.12.0263,  
23 82.12.0264, 82.12.0265, 82.12.0266, 82.12.0272, 82.12.0284,  
24 82.12.035, 82.12.225, 82.12.800, 82.12.801, 82.12.802, 82.12.860,  
25 82.14.410, 82.14.430, 82.14.450, 82.32.065, 82.32.580, 82.32.760,  
26 82.34.050, 82.60.040, 82.60.049, 82.63.010, 82.66.040, 82.75.010,  
27 82.75.030, 82.82.020, 82.82.030, 82.64.030, 82.64.040, 82.18.050,  
28 84.33.075, 84.33.0775, 84.33.0776, 84.33.086, 84.33.170, 82.44.010,  
29 82.48.100, 82.44.015, 82.50.520, 82.49.020, and 88.02.570; and  
30 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, 2018, 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, 2018, 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 or chemical dependency services) and 2016  
26 1st sp.s. c 29 s 532, 2014 c 225 s 104, & 2011 1st 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 2016 c 133 s 1, 2013 2nd  
32 sp.s. c 6 s 6, 2013 c 325 s 4, 2009 c 161 s 3, 2008 c 217 s 6, 1986 c  
33 296 s 1, 1983 2nd ex.s. c 3 s 7, 1982 2nd ex.s. c 10 s 1, 1982 1st  
34 ex.s. c 35 s 15, 1979 ex.s. c 233 s 2, 1969 ex.s. c 241 s 9, & 1947 c  
35 79 s .14.02;

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



1 (177) RCW 48.14.021 (Reduction of tax—Policies connected with  
2 pension, etc., plans exempt or qualified under internal revenue code)  
3 and 1975-'76 2nd ex.s. c 119 s 1, 1974 ex.s. c 132 s 1, & 1963 c 166  
4 s 1;

5 (178) RCW 48.14.022 (Taxes—Exemptions and deductions) and 1995 c  
6 304 s 1 & 1987 c 431 s 23;

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

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

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

14 (182) RCW 82.29A.020 (Definitions) and 2015 3rd sp.s. c 6 s 2004,  
15 2015 3rd sp.s. c 6 s 2003, 2014 c 207 s 3, 2014 c 140 s 26, 2012 2nd  
16 sp.s. c 6 s 501, 1999 c 220 s 2, 1991 c 272 s 23, 1986 c 285 s 1,  
17 1979 ex.s. c 196 s 11, & 1975-'76 2nd ex.s. c 61 s 2;

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

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

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

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

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

28 (188) RCW 82.29A.135 (Exemptions—Property used to manufacture  
29 alcohol, biodiesel, or wood biomass fuel) and 2010 1st sp.s. c 11 s 6  
30 & 2008 c 268 s 2;

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

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

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

1 (192) 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 (193) 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 (194) RCW 82.19.050 (Exemptions) and 2005 c 289 s 1, 2003 c 120 s  
9 1, 2001 1st sp.s. c 9 s 7, (2001 1st sp.s. c 9 s 8 expired July 22,  
10 2001), 2001 c 118 s 7, 1992 c 175 s 7, & 1971 ex.s. c 307 s 17;

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

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

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

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

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

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

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

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

38 (203) RCW 82.16.040 (Exemption) and 1996 c 111 s 4 & 1961 c 15 s  
39 82.16.040;

1 (204) RCW 82.16.0421 (Exemptions—Sales to electrolytic processing  
2 businesses) and 2010 c 114 s 133, 2009 c 434 s 1, & 2004 c 240 s 1;  
3 (205) RCW 82.16.047 (Exemptions—Ride sharing) and 1999 c 358 s 12  
4 & 1979 c 111 s 18;  
5 (206) RCW 82.16.0491 (Credit—Contributions to an electric utility  
6 rural economic development revolving fund) and 2008 c 131 s 4, 2004 c  
7 238 s 1, & 1999 c 311 s 402;  
8 (207) RCW 82.16.0495 (Credit—Electricity sold to a direct service  
9 industrial customer) and 2001 c 214 s 11;  
10 (208) RCW 82.16.0497 (Credit—Light and power business, gas  
11 distribution business) and 2006 c 213 s 1 & 2001 c 214 s 13;  
12 (209) RCW 82.16.0498 (Credit—Sales of electricity or gas to an  
13 aluminum smelter) and 2004 c 24 s 13;  
14 (210) RCW 82.16.050 (Deductions in computing tax) and 2014 c 140  
15 s 25, 2007 c 330 s 1, 2006 c 336 s 1, 2004 c 153 s 308, 2000 c 245 s  
16 1, 1994 c 124 s 12, 1989 c 302 s 103, 1987 c 207 s 1, 1982 2nd ex.s.  
17 c 9 s 3, 1977 ex.s. c 368 s 1, 1967 ex.s. c 149 s 25, 1965 ex.s. c  
18 173 s 22, & 1961 c 15 s 82.16.050;  
19 (211) RCW 82.16.053 (Deductions in computing tax—Light and power  
20 businesses) and 1996 c 145 s 1 & 1994 c 236 s 1;  
21 (212) RCW 82.16.055 (Deductions relating to energy conservation  
22 or production from renewable resources) and 1980 c 149 s 3;  
23 (213) RCW 82.16.130 (Renewable energy system cost recovery—Light/  
24 power business tax credit) and 2010 c 202 s 3, 2009 c 469 s 506, &  
25 2005 c 300 s 4;  
26 (214) RCW 82.16.300 (Exemptions—Custom farming services) and 2007  
27 c 334 s 2;  
28 (215) RCW 82.45.010 ("Sale" defined) and 2014 c 58 s 24 & 2010  
29 1st sp.s. c 23 s 207;  
30 (216) RCW 82.45.190 (Exemptions—State route No. 16 corridor  
31 transportation systems and facilities) and 1998 c 179 s 7;  
32 (217) RCW 82.45.195 (Exemptions—Standing timber sales) and 2014 c  
33 97 s 308, 2010 1st sp.s. c 23 s 518, & 2007 c 48 s 7;  
34 (218) RCW 36.100.090 (Tax deferral—New public facilities) and  
35 1995 1st sp.s. c 14 s 6;  
36 (219) RCW 36.102.070 (Deferral of taxes—Application by public  
37 stadium authority—Department of revenue approval—Repayment—  
38 Schedules—Interest—Debt for taxes—Information not confidential) and  
39 1997 c 220 s 201 (Referendum Bill No. 48, approved June 17, 1997);

1 (220) RCW 47.01.412 (State route No. 520 improvements—Tax  
2 deferrals—Definition) and 2008 c 270 s 7;

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

6 (222) RCW 82.04.050 ("Sale at retail," "retail sale") and 2015  
7 3rd sp.s. c 6 s 1105, 2015 3rd sp.s. c 6 s 1104, 2015 c 169 s 1, 2013  
8 2nd sp.s. c 13 s 802, & 2011 c 174 s 202;

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

11 (224) RCW 82.08.010 (Definitions) and 2014 c 140 s 11, 2010 c 106  
12 s 210, 2009 c 535 s 303, 2007 c 6 s 1302, (2007 c 6 s 1301 expired  
13 July 1, 2008), 2006 c 301 s 2, 2005 c 514 s 110, 2004 c 153 s 406,  
14 2003 c 168 s 101, 1985 c 38 s 3, 1985 c 2 s 2 (Initiative Measure No.  
15 464, approved November 6, 1984), 1983 1st ex.s. c 55 s 1, 1967 ex.s.  
16 c 149 s 18, 1963 c 244 s 1, & 1961 c 15 s 82.08.010;

17 (225) RCW 82.08.0203 (Exemptions—Trail grooming services) and  
18 2008 c 260 s 1;

19 (226) RCW 82.08.0205 (Exemptions—Waste vegetable oil) and 2008 c  
20 237 s 2;

21 (227) RCW 82.12.0205 (Exemptions—Waste vegetable oil) and 2008 c  
22 237 s 3;

23 (228) RCW 82.08.0206 (Exemptions—Working families—Eligible low-  
24 income persons) and 2008 c 325 s 2;

25 (229) RCW 82.08.0208 (Exemptions—Digital codes) and 2009 c 535 s  
26 501;

27 (230) RCW 82.12.0208 (Exemptions—Digital codes) and 2009 c 535 s  
28 601;

29 (231) RCW 82.08.02081 (Exemptions—Audio or video programming) and  
30 2009 c 535 s 502;

31 (232) RCW 82.12.02081 (Exemptions—Audio or video programming) and  
32 2009 c 535 s 602;

33 (233) RCW 82.08.02082 (Exemptions—Digital products or services—  
34 Ingredient or component—Made available for free) and 2010 c 111 s 401  
35 & 2009 c 535 s 503;

36 (234) RCW 82.12.02082 (Exemptions—Digital products or services—  
37 Made available for free to general public) and 2010 c 111 s 501 &  
38 2009 c 535 s 603;

1 (235) RCW 82.08.02087 (Exemptions—Digital goods and services—  
2 Purchased for business purposes) and 2010 c 111 s 402 & 2009 c 535 s  
3 504;

4 (236) RCW 82.12.02087 (Exemptions—Digital goods, codes, and  
5 services—Used for business purposes) and 2010 c 111 s 502 & 2009 c  
6 535 s 607;

7 (237) RCW 82.08.02088 (Exemptions—Digital products—Business  
8 buyers—Concurrently available for use within and outside state) and  
9 2009 c 535 s 701;

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

13 (239) RCW 82.08.0251 (Exemptions—Casual and isolated sales) and  
14 1980 c 37 s 19;

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

17 (241) RCW 82.08.02525 (Exemptions—Sale of copied public records  
18 by state and local agencies) and 2011 c 60 s 49, 2009 c 535 s 505, &  
19 1996 c 63 s 1;

20 (242) RCW 82.12.02525 (Exemptions—Sale of copied public records  
21 by state and local agencies) and 2011 c 60 s 50, 2009 c 535 s 609, &  
22 1996 c 63 s 2;

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

25 (244) RCW 82.12.0345 (Exemptions—Use of newspapers) and 2009 c  
26 535 s 618 & 1994 c 124 s 11;

27 (245) RCW 82.08.02535 (Exemptions—Sales and distribution of  
28 magazines or periodicals by subscription for fund-raising) and 2009 c  
29 535 s 507 & 1995 2nd sp.s. c 8 s 1;

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

32 (247) RCW 82.12.0347 (Exemptions—Use of academic transcripts) and  
33 2009 c 535 s 619 & 1996 c 272 s 3;

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

36 (249) RCW 82.12.0255 (Exemptions—Nontaxable tangible personal  
37 property, warranties, and digital products) and 2009 c 535 s 610,  
38 2005 c 514 s 107, 2003 c 5 s 4, & 1980 c 37 s 55;

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

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

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

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

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

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

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

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

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

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

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

37 (261) RCW 82.12.02568 (Exemptions—Use 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 2;

1 (262) RCW 82.08.02569 (Exemptions—Sales of tangible personal  
2 property related to a building or structure that is an integral part  
3 of a laser interferometer gravitational wave observatory) and 1996 c  
4 113 s 1;

5 (263) RCW 82.12.02569 (Exemptions—Use of tangible personal  
6 property related to a building or structure that is an integral part  
7 of a laser interferometer gravitational wave observatory) and 1996 c  
8 113 s 2;

9 (264) RCW 82.08.0257 (Exemptions—Auction sales of personal  
10 property used in farming) and 2014 c 140 s 15, 2009 c 535 s 511, &  
11 1980 c 37 s 25;

12 (265) RCW 82.12.0258 (Exemptions—Use of personal property  
13 previously used in farming and purchased from farmer at auction) and  
14 2014 c 140 s 16, 2009 c 535 s 612, & 1980 c 37 s 58;

15 (266) RCW 82.08.02573 (Exemptions—Sales by a nonprofit  
16 organization for fund-raising activities) and 2010 c 106 s 214 & 1998  
17 c 336 s 3;

18 (267) RCW 82.08.0258 (Exemptions—Sales to federal corporations  
19 providing aid and relief) and 1980 c 37 s 26;

20 (268) RCW 82.12.0259 (Exemptions—Use of personal property,  
21 digital automated services, or certain other services by federal  
22 corporations providing aid and relief) and 2009 c 535 s 613, 2003 c 5  
23 s 7, & 1980 c 37 s 59;

24 (269) RCW 82.08.0259 (Exemptions—Sales of livestock) and 2001 c  
25 118 s 4 & 1980 c 37 s 27;

26 (270) RCW 82.12.0261 (Exemptions—Use of livestock) and 2001 c 118  
27 s 5 & 1980 c 37 s 60;

28 (271) RCW 82.08.026 (Exemptions—Sales of natural or manufactured  
29 gas) and 1994 c 124 s 8 & 1989 c 384 s 4;

30 (272) RCW 82.12.023 (Natural or manufactured gas, exempt from use  
31 tax imposed by RCW 82.12.020) and 1994 c 124 s 10 & 1989 c 384 s 5;

32 (273) RCW 82.14.030 (Sales and use taxes authorized—Additional  
33 taxes authorized—Maximum rates) and 2014 c 216 s 307, 2008 c 86 s  
34 101, 1989 c 384 s 6, 1982 1st ex.s. c 49 s 17, & 1970 ex.s. c 94 s 4;

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

38 (275) RCW 82.08.0262 (Exemptions—Sales of airplanes, locomotives,  
39 railroad cars, or watercraft for use in interstate or foreign

1 commerce or outside the territorial waters of the state or airplanes  
2 sold to United States government—Components thereof and of motor  
3 vehicles or trailers used for constructing, repairing, cleaning, etc.  
4 —Labor and services for constructing, repairing, cleaning, etc.) and  
5 2015 c 86 s 305, 2009 c 503 s 1, 1998 c 311 s 5, 1994 c 43 s 1, &  
6 1980 c 37 s 29;

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

14 (277) RCW 82.08.0263 (Exemptions—Sales of motor vehicles and  
15 trailers for use in transporting persons or property in interstate or  
16 foreign commerce) and 1998 c 311 s 6, 1995 c 63 s 1, & 1980 c 37 s  
17 30;

18 (278) RCW 82.08.0264 (Exemptions—Sales of motor vehicles,  
19 trailers, or campers to nonresidents for use outside the state) and  
20 2010 c 161 s 1165, 2007 c 135 s 1, & 1980 c 37 s 31;

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

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

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

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

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

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

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



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

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

5 (288) RCW 82.08.0273 (Exemptions—Sales to nonresidents of  
6 tangible personal property, digital goods, and digital codes for use  
7 outside the state—Proof of nonresident status—Penalties) and 2014 c  
8 140 s 17, 2011 c 7 s 1, 2010 c 106 s 215, 2009 c 535 s 512, 2007 c  
9 135 s 2, 2003 c 53 s 399, 1993 c 444 s 1, 1988 c 96 s 1, 1982 1st  
10 ex.s. c 5 s 1, & 1980 c 37 s 39;

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

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

17 (291) RCW 82.08.02745 (Exemptions—Charges for labor and services  
18 or sales of tangible personal property related to agricultural  
19 employee housing—Exemption certificate—Rules) and 2014 c 140 s 18,  
20 2007 c 54 s 14, 1997 c 438 s 1, & 1996 c 117 s 1;

21 (292) RCW 82.12.02685 (Exemptions—Use of tangible personal  
22 property related to agricultural employee housing) and 1997 c 438 s 2  
23 & 1996 c 117 s 2;

24 (293) RCW 82.08.0275 (Exemptions—Sales of and labor and service  
25 charges for mining, sorting, crushing, etc., of sand, gravel, and  
26 rock from county or city quarry for public road purposes) and 1980 c  
27 37 s 41;

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

32 (295) RCW 82.08.0277 (Exemptions—Sales of pollen) and 1980 c 37 s  
33 43;

34 (296) RCW 82.12.0273 (Exemptions—Use of pollen) and 1980 c 37 s  
35 71;

36 (297) RCW 82.08.0278 (Exemptions—Sales between political  
37 subdivisions resulting from annexation or incorporation) and 1980 c  
38 37 s 44;

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

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

7 (300) RCW 82.08.02795 (Exemptions—Sales to free hospitals) and  
8 1993 c 205 s 1;

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

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

14 (303) RCW 82.12.02747 (Exemptions—Use of medical products by  
15 qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s  
16 3 & 1995 2nd sp.s. c 9 s 5;

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

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

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

25 (307) RCW 82.12.02749 (Exemptions—Use of medical supplies,  
26 chemicals, or materials by organ procurement organization) and 2002 c  
27 113 s 3;

28 (308) RCW 82.08.0281 (Exemptions—Sales of prescription drugs) and  
29 2014 c 140 s 19, 2004 c 153 s 108, 2003 c 168 s 403, 1993 sp.s. c 25  
30 s 308, & 1980 c 37 s 46;

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

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

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

38 (312) RCW 82.08.0283 (Exemptions—Certain medical items) and 2007  
39 c 6 s 1101, 2004 c 153 s 101, 2003 c 168 s 409, 2001 c 75 s 1, 1998 c

1 168 s 2, 1997 c 224 s 1, 1996 c 162 s 1, 1991 c 250 s 2, 1986 c 255 s  
2 1, 1980 c 86 s 1, & 1980 c 37 s 48;

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

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

8 (315) RCW 82.12.0279 (Exemptions—Use of ferry vessels by the  
9 state or local governmental units—Components thereof) and 2003 c 5 s  
10 9 & 1980 c 37 s 77;

11 (316) RCW 82.08.0287 (Exemptions—Sales of passenger motor  
12 vehicles as ride-sharing vehicles) and 2014 c 97 s 503, 2001 c 320 s  
13 4, 1996 c 244 s 4, 1995 c 274 s 2, 1993 c 488 s 2, & 1980 c 166 s 1;

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

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

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

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

24 (321) RCW 82.08.0291 (Exemptions—Sales of amusement and  
25 recreation services or personal services by nonprofit youth  
26 organization—Local government physical fitness classes) and 2015 c  
27 169 s 4, 2000 c 103 s 8, 1994 c 85 s 1, & 1981 c 74 s 2;

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

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

34 (324) RCW 82.08.0293 (Exemptions—Sales of food and food  
35 ingredients) and 2014 c 140 s 22, 2011 c 2 s 301 (Initiative Measure  
36 No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 902,  
37 (2010 1st sp.s. c 23 s 901 expired July 1, 2010), 2010 c 106 s 216,  
38 2009 c 483 s 2, 2004 c 153 s 201, 2003 c 168 s 301, 1988 c 103 s 1,  
39 1986 c 182 s 1, 1985 c 104 s 1, & 1982 1st ex.s. c 35 s 33;

1 (325) RCW 82.12.0293 (Exemptions—Use of food and food  
2 ingredients) and 2011 c 2 s 303 (Initiative Measure No. 1107,  
3 approved November 2, 2010), 2010 1st sp.s. c 23 s 903, 2009 c 483 s  
4 4, 2003 c 168 s 303, 1988 c 103 s 2, 1986 c 182 s 2, 1985 c 104 s 2,  
5 & 1982 1st ex.s. c 35 s 34;

6 (326) RCW 82.08.0294 (Exemptions—Sales of feed for cultivating or  
7 raising fish for sale) and 1985 c 148 s 3;

8 (327) RCW 82.12.0294 (Exemptions—Use of feed for cultivating or  
9 raising fish for sale) and 1985 c 148 s 4;

10 (328) RCW 82.08.0296 (Exemptions—Sales of feed consumed by  
11 livestock at a public livestock market) and 1986 c 265 s 1;

12 (329) RCW 82.12.0296 (Exemptions—Use of feed consumed by  
13 livestock at a public livestock market) and 1986 c 265 s 2;

14 (330) RCW 82.08.0297 (Exemptions—Sales of food purchased under  
15 the supplemental nutrition assistance program) and 2011 c 174 s 103,  
16 1998 c 79 s 18, & 1987 c 28 s 1;

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

20 (332) RCW 82.08.0298 (Exemptions—Sales of diesel fuel for use in  
21 operating watercraft in commercial deep sea fishing or commercial  
22 passenger fishing boat operations outside the state) and 1987 c 494 s  
23 1;

24 (333) RCW 82.12.0298 (Exemptions—Use of diesel fuel in operating  
25 watercraft in commercial deep sea fishing or commercial passenger  
26 fishing boat operations outside the state) and 1987 c 494 s 2;

27 (334) RCW 82.08.0299 (Exemptions—Emergency lodging for homeless  
28 persons—Conditions) and 1988 c 61 s 1;

29 (335) RCW 82.08.031 (Exemptions—Sales to artistic or cultural  
30 organizations of certain objects acquired for exhibition or  
31 presentation) and 1981 c 140 s 4;

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

34 (337) RCW 82.08.0311 (Exemptions—Sales of materials and supplies  
35 used in packing horticultural products) and 1988 c 68 s 1;

36 (338) RCW 82.12.0311 (Exemptions—Use of materials and supplies in  
37 packing horticultural products) and 1988 c 68 s 2;

1 (339) RCW 82.08.0315 (Exemptions—Rentals or sales related to  
2 motion picture or video productions—Exceptions—Certificate) and 1997  
3 c 61 s 1 & 1995 2nd sp.s. c 5 s 1;  
4 (340) RCW 82.12.0316 (Exemptions—Sales of cigarettes by Indian  
5 retailers) and 2008 c 228 s 4, 2005 c 11 s 4, & 2001 c 235 s 5;  
6 (341) RCW 82.08.032 (Exemption—Sales, rental, or lease of used  
7 park model trailers) and 2001 c 282 s 3;  
8 (342) RCW 82.12.032 (Exemption—Use of used park model trailers)  
9 and 2001 c 282 s 4;  
10 (343) RCW 82.08.033 (Exemptions—Sales of used mobile homes or  
11 rental or lease of mobile homes) and 1986 c 211 s 2 & 1979 ex.s. c  
12 266 s 3;  
13 (344) RCW 82.12.033 (Exemption—Use of certain used mobile homes)  
14 and 1986 c 211 s 3 & 1979 ex.s. c 266 s 4;  
15 (345) RCW 82.08.034 (Exemptions—Sales of used floating homes or  
16 rental or lease of used floating homes) and 1984 c 192 s 3;  
17 (346) RCW 82.12.034 (Exemption—Use of used floating homes) and  
18 1984 c 192 s 4;  
19 (347) RCW 82.08.036 (Exemptions—Vehicle battery core deposits or  
20 credits—Replacement vehicle tire fees—"Core deposits or credits"  
21 defined) and 1989 c 431 s 45;  
22 (348) RCW 82.12.038 (Exemptions—Vehicle battery core deposits or  
23 credits—Replacement vehicle tire fees—"Core deposits or credits"  
24 defined) and 1989 c 431 s 46;  
25 (349) RCW 82.08.037 (Credits and refunds for bad debts) and 2010  
26 1st sp.s. c 23 s 1502, 2007 c 6 s 102, 2004 c 153 s 302, 2003 c 168 s  
27 212, & 1982 1st ex.s. c 35 s 35;  
28 (350) RCW 82.12.037 (Credits and refunds—Bad debts) and 2010 1st  
29 sp.s. c 23 s 1503, 2007 c 6 s 103, 2004 c 153 s 304, & 1982 1st ex.s.  
30 c 35 s 36;  
31 (351) RCW 82.08.050 (Buyer to pay, seller to collect tax—  
32 Statement of tax—Exception—Penalties—Contingent expiration of  
33 subsection) and 2010 c 112 s 8 & 2010 c 106 s 217;  
34 (352) RCW 82.12.040 (Retailers to collect tax—Penalty—Contingent  
35 expiration of subsection) and 2015 c 169 s 9, 2015 c 1 s 11  
36 (Initiative Measure No. 594, approved November 4, 2014), 2011 1st  
37 sp.s. c 20 s 103, 2010 c 106 s 221, 2009 c 535 s 1108, & 2005 c 514 s  
38 109;

1 (353) RCW 82.08.080 (Vending machine and other sales) and 2004 c  
2 153 s 409, 1986 c 36 s 2, 1975 1st ex.s. c 278 s 48, 1963 c 244 s 2,  
3 & 1961 c 15 s 82.08.080;

4 (354) RCW 82.08.205 (Exemptions—Clay targets) and 2013 2nd sp.s.  
5 c 13 s 402;

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

7 (356) RCW 82.08.207 (Investment data for investment firms) and  
8 2013 2nd sp.s. c 13 s 702;

9 (357) RCW 82.12.207 (Investment date for investment firms) and  
10 2013 2nd sp.s. c 13 s 703;

11 (358) RCW 82.08.210 (Exemptions—Flavor imparters—Restaurants)  
12 and 2013 2nd sp.s. c 13 s 502;

13 (359) RCW 82.12.210 (Flavor imparters—Restaurants) and 2013 2nd  
14 sp.s. c 13 s 503;

15 (360) RCW 82.08.215 (Exemptions—Large private airplanes) and 2013  
16 2nd sp.s. c 13 s 1103;

17 (361) RCW 82.12.215 (Exemptions—Large private airplanes) and 2013  
18 2nd sp.s. c 13 s 1104;

19 (362) RCW 82.08.220 (Exemptions—Mint growers) and 2013 2nd sp.s.  
20 c 13 s 1302;

21 (363) RCW 82.12.220 (Exemptions—Mint growers) and 2013 2nd sp.s.  
22 c 13 s 1303;

23 (364) RCW 82.08.700 (Exemptions—Vessels sold to nonresidents) and  
24 2010 c 106 s 219 & 2007 c 22 s 1;

25 (365) RCW 82.12.700 (Exemptions—Vessels sold to nonresidents) and  
26 2007 c 22 s 2;

27 (366) RCW 82.08.803 (Exemptions—Nebulizers) and 2007 c 6 s 1103 &  
28 2004 c 153 s 104;

29 (367) RCW 82.12.803 (Exemptions—Nebulizers) and 2007 c 6 s 1104 &  
30 2004 c 153 s 105;

31 (368) RCW 82.08.804 (Exemptions—Ostomic items) and 2004 c 153 s  
32 106;

33 (369) RCW 82.12.804 (Exemptions—Ostomic items) and 2004 c 153 s  
34 107;

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

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

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

4 (373) RCW 82.08.807 (Exemptions—Direct mail delivery charges) and  
5 2005 c 514 s 115;

6 (374) RCW 82.12.807 (Exemptions—Direct mail delivery charges) and  
7 2005 c 514 s 116;

8 (375) RCW 82.08.808 (Exemptions—Sales of medical supplies,  
9 chemicals, or materials to comprehensive cancer centers) and 2005 c  
10 514 s 402;

11 (376) RCW 82.12.808 (Exemptions—Use of medical supplies,  
12 chemicals, or materials by comprehensive cancer centers) and 2005 c  
13 514 s 403;

14 (377) RCW 82.08.809 (Exemptions—Vehicles using clean alternative  
15 fuels and electric vehicles, exceptions—Quarterly transfers) and 2016  
16 1st sp.s. c 32 s 2, 2015 3rd sp.s. c 44 s 408, 2010 1st sp.s. c 11 s  
17 2, & 2005 c 296 s 1;

18 (378) RCW 82.12.809 (Exemptions—Vehicles using clean alternative  
19 fuels and electric vehicles, exceptions—Quarterly transfers) and 2016  
20 1st sp.s. c 32 s 3, 2015 3rd sp.s. c 44 s 409, 2010 1st sp.s. c 11 s  
21 3, & 2005 c 296 s 3;

22 (379) RCW 82.08.810 (Exemptions—Air pollution control facilities  
23 at a thermal electric generation facility—Exceptions—Exemption  
24 certificate—Payments on cessation of operation) and 1997 c 368 s 2;

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

28 (381) RCW 82.08.811 (Exemptions—Coal used at coal-fired thermal  
29 electric generation facility—Application—Demonstration of progress  
30 in air pollution control—Notice of emissions violations—  
31 Reapplication—Payments on cessation of operation) and 1997 c 368 s 4;

32 (382) RCW 82.12.811 (Exemptions—Coal used at coal-fired thermal  
33 electric generation facility—Application—Demonstration of progress  
34 in air pollution control—Notice of emissions violations—  
35 Reapplication—Payments on cessation of operation) and 1997 c 368 s 6;

36 (383) RCW 82.08.816 (Exemptions—Electric vehicle batteries and  
37 infrastructure) and 2009 c 459 s 4;

1 (384) RCW 82.12.816 (Exemptions—Electric vehicle batteries and  
2 infrastructure) and 2009 c 459 s 5;

3 (385) RCW 82.08.820 (Exemptions—Remittance—Warehouse and grain  
4 elevators and distribution centers—Material-handling and racking  
5 equipment—Construction of warehouse or elevator—Information sheet—  
6 Rules—Records—Exceptions) and 2014 c 140 s 23, 2011 c 174 s 206,  
7 (2011 c 174 s 205 expired July 1, 2012), 2006 c 354 s 12, (2006 c 354  
8 s 11 expired July 1, 2012), 2005 c 513 s 11, & 1997 c 450 s 2;

9 (386) RCW 82.12.820 (Exemptions—Warehouse and grain elevators and  
10 distribution centers) and 2006 c 354 s 13, 2005 c 513 s 12, 2003 c 5  
11 s 13, 2000 c 103 s 9, & 1997 c 450 s 3;

12 (387) RCW 82.08.830 (Exemptions—Sales at camp or conference  
13 center by nonprofit organization) and 1997 c 388 s 2;

14 (388) RCW 82.08.832 (Exemptions—Sales of gun safes) and 1998 c  
15 178 s 1;

16 (389) RCW 82.12.832 (Exemptions—Use of gun safes) and 1998 c 178  
17 s 2;

18 (390) RCW 82.08.834 (Exemptions—Sales/leasebacks by regional  
19 transit authorities) and 2000 2nd sp.s. c 4 s 21;

20 (391) RCW 82.12.834 (Exemptions—Sales/leasebacks by regional  
21 transit authorities) and 2001 c 320 s 6 & 2000 2nd sp.s. c 4 s 22;

22 (392) RCW 82.08.850 (Exemptions—Conifer seed) and 2001 c 129 s 2;

23 (393) RCW 82.12.850 (Exemptions—Conifer seed) and 2001 c 129 s 3;

24 (394) RCW 82.08.855 (Exemptions—Replacement parts for qualifying  
25 farm machinery and equipment) and 2015 3rd sp.s. c 6 s 1106, 2014 c  
26 97 s 601, 2007 c 332 s 1, & 2006 c 172 s 1;

27 (395) RCW 82.12.855 (Exemptions—Replacement parts for qualifying  
28 farm machinery and equipment) and 2014 c 97 s 603, 2007 c 332 s 2, &  
29 2006 c 172 s 2;

30 (396) RCW 82.08.865 (Exemptions—Diesel, biodiesel, and aircraft  
31 fuel for farm fuel users) and 2010 c 106 s 218, 2007 c 443 s 1, &  
32 2006 c 7 s 1;

33 (397) RCW 82.12.865 (Exemptions—Diesel, biodiesel, and aircraft  
34 fuel for farm fuel users) and 2010 c 106 s 222, 2007 c 443 s 2, &  
35 2006 c 7 s 2;

36 (398) RCW 82.08.870 (Exemptions—Motorcycles for training  
37 programs) and 2001 c 285 s 2;

38 (399) RCW 82.12.845 (Use of motorcycles loaned to department of  
39 licensing) and 2001 c 121 s 1;



1 (400) RCW 82.08.875 (Exemptions—Automotive adaptive equipment)  
2 and 2013 c 211 s 2;  
3 (401) RCW 82.12.875 (Automotive adaptive equipment) and 2013 c  
4 211 s 3;  
5 (402) RCW 82.08.880 (Exemptions—Animal pharmaceuticals) and 2001  
6 2nd sp.s. c 17 s 1;  
7 (403) RCW 82.12.880 (Exemptions—Animal pharmaceuticals) and 2001  
8 2nd sp.s. c 17 s 2;  
9 (404) RCW 82.08.890 (Exemptions—Qualifying livestock nutrient  
10 management equipment and facilities) and 2014 c 97 s 602, 2010 1st  
11 sp.s. c 23 s 601, 2009 c 469 s 601, 2006 c 151 s 2, & 2001 2nd sp.s.  
12 c 18 s 2;  
13 (405) RCW 82.12.890 (Exemptions—Livestock nutrient management  
14 equipment and facilities) and 2014 c 97 s 604, 2010 1st sp.s. c 23 s  
15 602, 2009 c 469 s 602, 2006 c 151 s 3, 2003 c 5 s 15, & 2001 2nd  
16 sp.s. c 18 s 3;  
17 (406) RCW 82.08.900 (Exemptions—Anaerobic digesters) and 2015 c  
18 86 s 202, 2006 c 151 s 4, & 2001 2nd sp.s. c 18 s 4;  
19 (407) RCW 82.12.900 (Exemptions—Anaerobic digesters) and 2006 c  
20 151 s 5, 2003 c 5 s 16, & 2001 2nd sp.s. c 18 s 5;  
21 (408) RCW 82.08.910 (Exemptions—Propane or natural gas to heat  
22 chicken structures) and 2001 2nd sp.s. c 25 s 3;  
23 (409) RCW 82.12.910 (Exemptions—Propane or natural gas to heat  
24 chicken structures) and 2001 2nd sp.s. c 25 s 4;  
25 (410) RCW 82.08.920 (Exemptions—Chicken bedding materials) and  
26 2001 2nd sp.s. c 25 s 5;  
27 (411) RCW 82.12.920 (Exemptions—Chicken bedding materials) and  
28 2001 2nd sp.s. c 25 s 6;  
29 (412) RCW 82.08.925 (Exemptions—Dietary supplements) and 2003 c  
30 168 s 302;  
31 (413) RCW 82.12.925 (Exemptions—Dietary supplements) and 2003 c  
32 168 s 304;  
33 (414) RCW 82.08.935 (Exemptions—Disposable devices used to  
34 deliver prescription drugs for human use) and 2003 c 168 s 404;  
35 (415) RCW 82.12.935 (Exemptions—Disposable devices used to  
36 deliver prescription drugs for human use) and 2003 c 168 s 407;  
37 (416) RCW 82.08.940 (Exemptions—Over-the-counter drugs for human  
38 use) and 2003 c 168 s 405;

1 (417) RCW 82.12.940 (Exemptions—Over-the-counter drugs for human  
2 use) and 2003 c 168 s 408;

3 (418) RCW 82.08.945 (Exemptions—Kidney dialysis devices) and 2004  
4 c 153 s 110 & 2003 c 168 s 410;

5 (419) RCW 82.12.945 (Exemptions—Kidney dialysis devices) and 2004  
6 c 153 s 111 & 2003 c 168 s 411;

7 (420) RCW 82.08.950 (Exemptions—Steam, electricity, electrical  
8 energy) and 2003 c 168 s 703;

9 (421) RCW 82.12.950 (Exemptions—Steam, electricity, electrical  
10 energy) and 2003 c 168 s 704;

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

14 (423) RCW 82.12.956 (Exemptions—Hog fuel used to generate  
15 electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1003  
16 & 2009 c 469 s 302;

17 (424) RCW 82.08.962 (Exemptions—Sales of machinery and equipment  
18 used in generating electricity) and 2013 2nd sp.s. c 13 s 1502 & 2009  
19 c 469 s 101;

20 (425) RCW 82.12.962 (Exemptions—Use of machinery and equipment in  
21 generating electricity) and 2013 2nd sp.s. c 13 s 1505 & 2009 c 469 s  
22 102;

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

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

29 (428) RCW 82.08.965 (Exemptions—Semiconductor materials  
30 manufacturing) and 2010 c 114 s 123 & 2003 c 149 s 5;

31 (429) RCW 82.12.965 (Exemptions—Semiconductor materials  
32 manufacturing) and 2010 c 114 s 129 & 2003 c 149 s 6;

33 (430) RCW 82.08.9651 (Exemptions—Gases and chemicals used in  
34 production of semiconductor materials) and 2014 c 97 s 405, 2010 c  
35 114 s 124, 2009 c 469 s 502, & 2006 c 84 s 3;

36 (431) RCW 82.12.9651 (Exemptions—Gases and chemicals used in  
37 production of semiconductor materials) and 2014 c 97 s 406, 2010 c  
38 114 s 130, 2009 c 469 s 503, & 2006 c 84 s 4;

1 (432) RCW 82.08.970 (Exemptions—Gases and chemicals used to  
2 manufacture semiconductor materials) and 2010 c 114 s 125 & 2003 c  
3 149 s 7;

4 (433) RCW 82.12.970 (Exemptions—Gases and chemicals used to  
5 manufacture semiconductor materials) and 2010 c 114 s 131 & 2003 c  
6 149 s 8;

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

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

13 (436) RCW 82.08.980 (Exemptions—Labor, services, and personal  
14 property related to the manufacture of commercial airplanes) and 2013  
15 3rd sp.s. c 2 s 3, 2010 c 114 s 126, & 2003 2nd sp.s. c 1 s 11;

16 (437) RCW 82.12.980 (Exemptions—Labor, services, and personal  
17 property related to the manufacture of commercial airplanes) and 2013  
18 3rd sp.s. c 2 s 4, 2010 c 114 s 132, & 2003 2nd sp.s. c 1 s 12;

19 (438) RCW 82.08.983 (Exemptions—Wax and ceramic materials) and  
20 2010 c 225 s 1;

21 (439) RCW 82.12.983 (Exemptions—Wax and ceramic materials) and  
22 2010 c 225 s 2;

23 (440) RCW 82.08.985 (Exemptions—Insulin) and 2004 c 153 s 102;

24 (441) RCW 82.12.985 (Exemptions—Insulin) and 2004 c 153 s 103;

25 (442) RCW 82.08.986 (Exemptions—Eligible server equipment) and  
26 2015 3rd sp.s. c 6 s 302, 2012 2nd sp.s. c 6 s 302, 2010 1st sp.s. c  
27 23 s 1601, & 2010 1st sp.s. c 1 s 2;

28 (443) RCW 82.12.986 (Exemptions—Eligible server equipment) and  
29 2015 3rd sp.s. c 6 s 303, 2012 2nd sp.s. c 6 s 304, 2010 1st sp.s. c  
30 23 s 1602, & 2010 1st sp.s. c 1 s 3;

31 (444) RCW 82.08.990 (Exemptions—Import or export commerce) and  
32 2007 c 477 s 3;

33 (445) RCW 82.08.995 (Exemptions—Certain limited purpose public  
34 corporations, commissions, and authorities) and 2009 c 535 s 514 &  
35 2007 c 381 s 2;

36 (446) RCW 82.12.995 (Exemptions—Certain limited purpose public  
37 corporations, commissions, and authorities) and 2009 c 535 s 622 &  
38 2007 c 381 s 3;

1 (447) RCW 82.08.997 (Exemptions—Temporary medical housing) and  
2 2008 c 137 s 2;

3 (448) RCW 82.08.998 (Exemptions—Weatherization of a residence)  
4 and 2008 c 92 s 1;

5 (449) RCW 82.12.998 (Exemptions—Weatherization of a residence)  
6 and 2008 c 92 s 2;

7 (450) RCW 82.08.999 (Exemptions—Joint municipal utility services  
8 authorities) and 2011 c 258 s 12;

9 (451) RCW 82.12.999 (Exemptions—Joint municipal utility services  
10 authorities) and 2011 c 258 s 13;

11 (452) RCW 82.08.9995 (Exemptions—Restaurant employee meals) and  
12 2015 c 86 s 303 & 2011 c 55 s 2;

13 (453) RCW 82.12.9995 (Exemptions—Restaurant employee meals) and  
14 2015 c 86 s 304 & 2011 c 55 s 3;

15 (454) RCW 82.08.9996 (Exemptions—Vessel deconstruction) and 2014  
16 c 195 s 301;

17 (455) RCW 82.12.9996 (Exemptions—Vessel deconstruction) and 2014  
18 c 195 s 302;

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

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

28 (458) RCW 82.12.02595 (Exemptions—Personal property and certain  
29 services donated to nonprofit organization or governmental entity)  
30 and 2015 c 169 s 7, 2009 c 535 s 615, 2004 c 155 s 1, 2003 c 5 s 11,  
31 1998 c 182 s 1, & 1995 c 201 s 1;

32 (459) RCW 82.12.0263 (Exemptions—Use of fuel by extractor or  
33 manufacturer thereof) and 1980 c 37 s 62;

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

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

1 (462) RCW 82.12.0266 (Exemptions—Use by residents of motor  
2 vehicles and trailers acquired and used while members of the armed  
3 services and stationed outside the state) and 1980 c 37 s 65;

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

6 (464) RCW 82.12.0284 (Exemptions—Use of computers or computer  
7 components, accessories, software, digital goods, or digital codes  
8 donated to schools or colleges) and 2009 c 535 s 617, 2007 c 54 s 15,  
9 2003 c 168 s 603, & 1983 1st ex.s. c 55 s 7;

10 (465) RCW 82.12.035 (Credit for retail sales or use taxes paid to  
11 other jurisdictions with respect to property used) and 2015 c 169 s  
12 8, 2009 c 535 s 1107, 2007 c 6 s 1203, 2005 c 514 s 108, 2002 c 367 s  
13 5, 1996 c 148 s 6, 1987 c 27 s 2, & 1967 ex.s. c 89 s 5;

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

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

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

20 (469) RCW 82.12.802 (Vessels held in inventory by dealer or  
21 manufacturer—Tax on personal use—Documentation—Rules) and 1997 c  
22 293 s 3;

23 (470) RCW 82.12.860 (Exemptions—Property and services acquired  
24 from a federal credit union) and 2015 c 169 s 10, 2009 c 535 s 621, &  
25 2006 c 11 s 1;

26 (471) RCW 82.14.410 (Sales of lodging tax rate changes) and 2015  
27 3rd sp.s. c 24 s 704 & 2001 c 6 s 1;

28 (472) RCW 82.14.430 (Sales and use tax for regional  
29 transportation investment district) and 2014 c 140 s 24, 2011 c 171 s  
30 123, 2006 c 311 s 17, & 2002 c 56 s 405;

31 (473) RCW 82.14.450 (Sales and use tax for counties and cities)  
32 and 2010 c 127 s 1, 2009 c 551 s 1, 2007 c 380 s 1, & 2003 1st sp.s.  
33 c 24 s 2;

34 (474) RCW 82.32.065 (Tax refund to consumer under new motor  
35 vehicle warranty laws—Credit or refund to new motor vehicle  
36 manufacturer) and 1987 c 344 s 16;

37 (475) RCW 82.32.580 (Sales and use tax deferral—Historic  
38 automobile museum) and 2005 c 514 s 701;

1 (476) RCW 82.32.760 (Sourcing compliance—Taxpayer relief—Credits  
2 —Streamlined sales and use tax agreement) and 2007 c 6 s 1602;  
3 (477) RCW 82.34.050 (Original acquisition of facility exempt from  
4 sales and use taxes—Election to take tax credit in lieu of exemption)  
5 and 2000 c 103 s 12, 1975 1st ex.s. c 158 s 1, & 1967 ex.s. c 139 s  
6 5;  
7 (478) RCW 82.60.040 (Issuance of tax deferral certificate) and  
8 2010 1st sp.s. c 16 s 6, 2004 c 25 s 4, 1999 c 164 s 302, 1997 c 156  
9 s 5, 1995 1st sp.s. c 3 s 6, 1994 sp.s. c 1 s 3, 1986 c 116 s 13, &  
10 1985 c 232 s 4;  
11 (479) RCW 82.60.049 (Additional eligible projects) and 2010 1st  
12 sp.s. c 16 s 7, 2004 c 25 s 5, 2000 c 106 s 8, & 1999 c 164 s 304;  
13 (480) RCW 82.63.010 (Definitions) and 2015 3rd sp.s. c 5 s 303;  
14 (481) RCW 82.66.040 (Repayment schedule—Interest, penalties) and  
15 1998 c 339 s 1 & 1995 c 352 s 4;  
16 (482) RCW 82.75.010 (Definitions) and 2010 c 114 s 145, 2009 c  
17 549 s 1033, & 2006 c 178 s 2;  
18 (483) RCW 82.75.030 (Issuance of certificate) and 2006 c 178 s 4;  
19 (484) RCW 82.82.020 (Application for deferral—Annual survey) and  
20 2010 c 114 s 148 & 2008 c 15 s 2;  
21 (485) RCW 82.82.030 (Deferral certificate) and 2008 c 15 s 3;  
22 (486) RCW 82.64.030 (Exemptions) and 1994 sp.s. c 7 s 907  
23 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 3, &  
24 1989 c 271 s 507;  
25 (487) RCW 82.64.040 (Credit against tax) and 1994 sp.s. c 7 s 908  
26 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 7, &  
27 1989 c 271 s 508;  
28 (488) RCW 82.18.050 (Federal government exempt from tax) and 1989  
29 c 431 s 86 & 1986 c 282 s 10;  
30 (489) RCW 84.33.075 (Excise tax on harvesters of timber—Exemption  
31 for certain nonprofit organizations, associations, or corporations)  
32 and 1984 c 204 s 20 & 1980 c 134 s 6;  
33 (490) RCW 84.33.0775 (Timber harvest tax credit) and 2010 c 210 s  
34 35, 1999 sp.s. c 5 s 1, & 1999 sp.s. c 4 s 401;  
35 (491) RCW 84.33.0776 (Timber harvest excise tax agreement credit)  
36 and 2007 c 69 s 4;  
37 (492) RCW 84.33.086 (Payment of tax) and 1987 c 166 s 1 & 1984 c  
38 204 s 10;

1 (493) RCW 84.33.170 (Application of chapter to Christmas trees)  
2 and 2001 c 249 s 5, 1995 c 165 s 2, 1984 c 204 s 24, 1983 c 3 s 226,  
3 & 1971 ex.s. c 294 s 17;

4 (494) RCW 82.44.010 (Definitions) and 2010 c 161 s 1166, 1990 c  
5 42 s 301, 1979 c 107 s 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4,  
6 1963 c 199 s 1, & 1961 c 15 s 82.44.010;

7 (495) RCW 82.48.100 (Exempt aircraft) and 2013 2nd sp.s. c 13 s  
8 1105, 2010 1st sp.s. c 12 s 2, 1999 c 302 s 3, 1965 ex.s. c 173 s 28,  
9 & 1961 c 15 s 82.48.100;

10 (496) RCW 82.44.015 (Ride-sharing passenger motor vehicles  
11 excluded—Exemption requirements—Notice—Liability for tax) and 2014  
12 c 97 s 502, 2010 c 161 s 909, 1996 c 244 s 7, 1993 c 488 s 3, 1982 c  
13 142 s 1, & 1980 c 166 s 3;

14 (497) RCW 82.50.520 (Exemptions) and 2013 c 23 s 338, 1983 c 26 s  
15 4, 1979 c 123 s 4, & 1971 ex.s. c 299 s 67;

16 (498) RCW 82.49.020 (Exemptions) and 1984 c 250 s 1 & 1983 2nd  
17 ex.s. c 3 s 43; and

18 (499) RCW 88.02.570 (Exemptions) and 2016 c 114 s 2, 2016 c 114 s  
19 1, 2015 3rd sp.s. c 6 s 804, 2010 c 161 s 1018, 2007 c 22 s 3, 2002 c  
20 286 s 12, 1998 c 198 s 1, 1997 c 83 s 1, & 1991 c 339 s 30.

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