

Chapter 82.12 RCW
USE TAX

Sections

- 82.12.010 Definitions.
- 82.12.020 Use tax imposed.
- 82.12.0201 Dedication of taxes—Comprehensive performance audits.
- 82.12.0203 Refinery fuel gas—Value—Tax rate—Local use tax exemption.
- 82.12.0205 Exemptions—Waste vegetable oil.
- 82.12.0207 Exemptions—Adapted housing—Disabled veterans—Construction.
- 82.12.0208 Exemptions—Digital codes.
- 82.12.022 Natural or manufactured gas—Use tax imposed—Exemption.
- 82.12.023 Natural or manufactured gas, exempt from use tax imposed by RCW 82.12.020.
- 82.12.024 Deferral of use tax on certain users of natural or manufactured gas.
- 82.12.0251 Exemptions—Use of tangible personal property by nonresident while temporarily within state—Use of household goods, personal effects, and private motor vehicles acquired in another state while resident of other state—Use of certain warranties.
- 82.12.02525 Exemptions—Sale of copied public records by state and local agencies.
- 82.12.0253 Exemptions—Use of tangible personal property taxable under chapter 82.16 RCW.
- 82.12.0254 Exemptions—Use of airplanes, locomotives, railroad cars, or watercraft used in interstate or foreign commerce or outside state's territorial waters—Components—Use of vehicles in the transportation of persons or property across state boundaries—Conditions—Use of vehicle under trip permit to point outside state.
- 82.12.0255 Exemptions—Nontaxable tangible personal property, warranties, and digital products.
- 82.12.0256 Exemptions—Use of motor vehicle and special fuel—Conditions.
- 82.12.02565 Exemptions—Machinery and equipment used for manufacturing, research and development, or a testing operation.
- 82.12.025651 Exemptions—Use of machinery and equipment by public research institutions.
- 82.12.02566 Exemptions—Use of tangible personal property incorporated in prototype for aircraft parts, auxiliary equipment, and aircraft modification—Limitations on yearly exemption.
- 82.12.025661 Exemptions—Aircraft maintenance repair—Building construction.
- 82.12.02568 Exemptions—Use of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale.

- 82.12.02569 Exemptions—Use of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory.
- 82.12.0257 Exemptions—Use of personal property of the operating property of a public utility by state or political subdivision.
- 82.12.0258 Exemptions—Use of personal property previously used in farming and purchased from farmer at auction.
- 82.12.0259 Exemptions—Use of personal property, digital automated services, or certain other services by federal corporations providing aid and relief.
- 82.12.02595 Exemptions—Personal property and certain services donated to nonprofit organization or governmental entity.
- 82.12.0261 Exemptions—Use of livestock.
- 82.12.0262 Exemptions—Use of poultry for producing poultry and poultry products for sale.
- 82.12.0263 Exemptions—Use of fuel by extractor or manufacturer thereof.
- 82.12.0264 Exemptions—Use of dual-controlled motor vehicles by school for driver training.
- 82.12.0265 Exemptions—Use by bailee of tangible personal property consumed in research, development, etc., activities.
- 82.12.0266 Exemptions—Use by residents of motor vehicles and trailers acquired and used while members of the armed services and stationed outside the state.
- 82.12.0267 Exemptions—Use of semen in artificial insemination of livestock.
- 82.12.0268 Exemptions—Use of form lumber by persons engaged in constructing, repairing, etc., structures for consumers.
- 82.12.02685 Exemptions—Use of tangible personal property related to farmworker housing.
- 82.12.0269 Exemptions—Use of sand, gravel, or rock to extent of labor and service charges for mining, sorting, crushing, etc., thereof from county or city quarry for public road purposes.
- 82.12.0271 Exemptions—Use of wearing apparel only as a sample for display for sale.
- 82.12.0272 Exemptions—Use of personal property in single trade shows.
- 82.12.0273 Exemptions—Use of pollen.
- 82.12.0274 Exemptions—Use of tangible personal property by political subdivision resulting from annexation or incorporation.
- 82.12.02745 Exemptions—Use by free hospitals of certain items.
- 82.12.02747 Exemptions—Use of medical products by qualifying blood, tissue, or blood and tissue banks.
- 82.12.02748 Exemptions—Use of human blood, tissue, organs, bodies, or body parts for medical research or quality control testing.
- 82.12.02749 Exemptions—Use of medical supplies, chemicals, or materials by organ procurement organization.

82.12.0275 Exemptions—Use of certain drugs or family planning devices.

82.12.0276 Exemptions—Use of returnable containers for beverages and foods.

82.12.0277 Exemptions—Certain medical items.

82.12.0279 Exemptions—Use of ferry vessels by the state or local governmental units—Components thereof.

82.12.0282 Exemptions—Use of vans as ride-sharing vehicles.

82.12.0283 Exemptions—Use of certain irrigation equipment.

82.12.0284 Exemptions—Use of computers or computer components, accessories, software, digital goods, or digital codes donated to schools or colleges.

82.12.02915 Exemptions—Use of items by health or social welfare organizations for alternative housing for youth in crisis.

82.12.0293 Exemptions—Use of food and food ingredients.

82.12.0294 Exemptions—Use of feed for cultivating or raising fish for sale.

82.12.0296 Exemptions—Use of feed consumed by livestock at a public livestock market.

82.12.0297 Exemptions—Use of food purchased under the supplemental nutrition assistance program.

82.12.0298 Exemptions—Use of diesel fuel in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state.

82.12.031 Exemptions—Use by artistic or cultural organizations of certain objects.

82.12.0311 Exemptions—Use of materials and supplies in packing horticultural products.

82.12.0315 Exemptions—Rental or sales related to motion picture or video productions—Exceptions.

82.12.0316 Exemptions—Sales of cigarettes by Indian retailers.

82.12.0318 Exemptions—Use of vapor products sold by Indian retailers.

82.12.032 Exemption—Use of used park model trailers.

82.12.033 Exemption—Use of certain used mobile homes.

82.12.034 Exemption—Use of used floating homes.

82.12.0345 Exemptions—Use of newspapers.

82.12.0347 Exemptions—Use of academic transcripts.

82.12.035 Credit for retail sales or use taxes paid to other jurisdictions with respect to property used.

82.12.036 Exemptions and credits—Pollution control facilities.

82.12.037 Credits and refunds—Bad debts.

82.12.038 Exemptions—Vehicle battery core deposits or credits—Replacement vehicle tire fees—"Core deposits or credits" defined.

82.12.040 Retailers to collect tax—Penalty.

82.12.045 Collection of tax on vehicles by county auditor or director of licensing—Remittance.

82.12.060 Installment sales or leases.

82.12.070 Cash receipts taxpayers—Bad debts.

82.12.080 Administration.

82.12.145 Delivery charges.

82.12.195 Bundled transactions—Tax imposed.

82.12.207 Investment data for investment firms.
 82.12.215 Exemptions—Large private airplanes.
 82.12.225 Exemptions—Nonprofit fund-raising activities.
 82.12.700 Exemptions—Vessels sold to nonresidents.
 82.12.798 Exemptions—Use of feminine hygiene products.
 82.12.799 Exemptions—Vessels exempt from registration.
 82.12.800 Exemptions—Uses of vessel, vessel's trailer by
 manufacturer.
 82.12.801 Exemptions—Uses of vessel, vessel's trailer by dealer.
 82.12.802 Vessels held in inventory by dealer or manufacturer—
 Tax on personal use—Documentation—Rules.
 82.12.803 Exemptions—Nebulizers.
 82.12.804 Exemptions—Ostomic items.
 82.12.805 Exemptions—Personal property used at an aluminum
 smelter.
 82.12.806 Exemptions—Use of computer equipment parts and
 services by printer or publisher.
 82.12.807 Exemptions—Direct mail delivery charges.
 82.12.808 Exemptions—Use of medical supplies, chemicals, or
 materials by comprehensive cancer centers.
 82.12.809 Exemptions—Vehicles using clean alternative fuels and
 electric vehicles, exceptions—Quarterly transfers.
 82.12.810 Exemptions—Air pollution control facilities at a
 thermal electric generation facility—Exceptions—
 Payments on cessation of operation.
 82.12.811 Exemptions—Coal used at coal-fired thermal electric
 generation facility—Application—Demonstration of
 progress in air pollution control—Notice of
 emissions violations—Reapplication—Payments on
 cessation of operation.
 82.12.814 Exemptions—Mobility enhancing equipment.
 82.12.816 Exemptions—Electric vehicle batteries and fuel cells—
 Labor and services—Infrastructure.
 82.12.817 Exemptions—Fuel cell electric vehicles.
 82.12.820 Exemptions—Warehouse and grain elevators and
 distribution centers.
 82.12.832 Exemptions—Use of gun safes.
 82.12.834 Exemptions—Sales/leasebacks by regional transit
 authorities.
 82.12.845 Use of motorcycles loaned to department of licensing.
 82.12.850 Exemptions—Conifer seed.
 82.12.855 Exemptions—Replacement parts for qualifying farm
 machinery and equipment.
 82.12.860 Exemptions—Property and services acquired from a
 federal credit union.
 82.12.865 Exemptions—Diesel, biodiesel, and aircraft fuel for
 farm fuel users.
 82.12.875 Automotive adaptive equipment.
 82.12.880 Exemptions—Animal pharmaceuticals.
 82.12.890 Exemptions—Livestock nutrient management equipment and
 facilities.
 82.12.900 Exemptions—Anaerobic digesters.
 82.12.910 Exemptions—Propane or natural gas to heat chicken
 structures.

- 82.12.920 Exemptions—Chicken bedding materials.
- 82.12.925 Exemptions—Dietary supplements.
- 82.12.930 Exemptions—Watershed protection or flood prevention.
- 82.12.935 Exemptions—Disposable devices used to deliver prescription drugs for human use.
- 82.12.940 Exemptions—Over-the-counter drugs for human use.
- 82.12.945 Exemptions—Kidney dialysis devices.
- 82.12.950 Exemptions—Steam, electricity, electrical energy.
- 82.12.956 Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel.
- 82.12.962 Exemptions—Use of machinery and equipment in generating electricity.
- 82.12.964 Use of machinery and equipment used in generating electricity—Effect of exemption expiration.
- 82.12.965 Exemptions—Semiconductor materials manufacturing.
- 82.12.9651 Exemptions—Gases and chemicals used in production of semiconductor materials.
- 82.12.970 Exemptions—Gases and chemicals used to manufacture semiconductor materials.
- 82.12.975 Computer parts and software related to the manufacture of commercial airplanes.
- 82.12.980 Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes.
- 82.12.983 Exemptions—Wax and ceramic materials.
- 82.12.985 Exemptions—Insulin.
- 82.12.986 Exemptions—Eligible server equipment—Eligible power infrastructure—Computer data centers.
- 82.12.9861 Exemptions—Eligible server equipment—Eligible power infrastructure—Computer data centers in counties with populations over 800,000.
- 82.12.989 Exemptions—Internet and telecommunications infrastructure.
- 82.12.995 Exemptions—Certain limited purpose public corporations, commissions, and authorities.
- 82.12.996 Exemptions—Battery-powered electric marine propulsion systems—Qualifying vessels.
- 82.12.998 Exemptions—Weatherization of a residence.
- 82.12.999 Exemptions—Joint municipal utility services authorities.
- 82.12.9993 Exemptions—Food, drinks, or meals furnished by a senior living community.
- 82.12.9994 Exemptions—Bottled water—Prescription use.
- 82.12.99941 Exemptions—Bottled water—Primary water source unsafe.
- 82.12.9995 Exemptions—Restaurant employee meals.
- 82.12.9996 Exemptions—Vessel deconstruction.
- 82.12.9997 Exemptions—Cannabis, useable cannabis, cannabis concentrates, and cannabis-infused products covered by cannabis agreement between state and tribe.
- 82.12.9998 Exemptions—Cannabis concentrates, useable cannabis, or cannabis-infused products—Products containing low amounts of THC.
- 82.12.9999 Exemptions—Vehicles using clean alternative fuels and electric vehicles.
- 82.12.99991 Tax preferences—Expiration dates.

Changes in tax law—Liability: RCW 82.08.064, 82.14.055, and 82.32.430.

Direct pay permits: RCW 82.32.087.