## Chapter 82.29A RCW LEASEHOLD EXCISE TAX

## Sections

82.29A.010	Legislative findings and recognition.
82.29A.020	Definitions.
82.29A.025	Tax preferences—Expiration dates.
82.29A.030	Tax imposed—Credit—Additional tax imposed.
82.29A.040	Counties and cities authorized to impose tax-Maximum
	rate—Credit—Collection.
82.29A.050	Payment—Due dates—Collection and remittance—Liability—
	Reporting.
82.29A.055	Payment in lieu of leasehold excise tax—Property owned
	by Indian tribe.
82.29A.060	Administration—Appraisal appeal—Audits.
82.29A.070	Disposition of revenue.
82.29A.080	Counties and cities to contract with state for
	administration and collection—Local leasehold excise
	tax account.
82.29A.090	Distributions to counties and cities.
82.29A.100	Distributions by county treasurers.
82.29A.110	Consistency and uniformity of local leasehold tax with
	state leasehold tax-Model ordinance.
82.29A.120	Allowable credits.
82.29A.125	Exemptions—Electric vehicle infrastructure.
82.29A.130	Exemptions—Certain property.
82.29A.132	Exemptions—Operation of state route No. 16.
82.29A.134	Exemptions—Sales/leasebacks by regional transit authorities.
82.29A.135	Exemptions—Property used for the operation of an
	anaerobic digester.
82.29A.136	Exemptions—Certain residential and recreational lots.
82.29A.137	Exemptions—Certain leasehold interests related to the
	manufacture of superefficient airplanes.
82.29A.138	Exemptions—Certain amateur radio repeaters.
82.29A.140	Rules and regulations.
82.29A.160	Improvements not defined as contract rent taxable under Title 84 RCW.

Reviser's note: Throughout chapter 82.29A RCW the term "this 1976 amendatory act" has been changed to "this chapter, RCW 84.36.451 and 84.40.175." This 1976 amendatory act [1975-'76 2nd ex.s. c 61] also repealed chapter 82.29 RCW, RCW 84.36.450, 84.36.455, and 84.36.460.