

**RCW 82.51.030 Application—Exemptions.** (1) The heavy equipment rental tax does not apply to any transaction that the state is prohibited from taxing under the Constitution of this state or the Constitution or laws of the United States, or to the rental of heavy equipment rental property to the state or any of its political subdivisions, or to any municipal corporation.

(2) The heavy equipment rental tax applies to all rentals of heavy equipment rental property made from a rental location in this state where the customer picks up the heavy equipment rental property or from where the heavy equipment rental property is delivered to the consumer in this state. The heavy equipment rental tax does not apply to rentals of heavy equipment rental property made from a rental location in this state and delivered to the consumer outside this state or made from a rental location outside of this state and delivered to the consumer in this state.

(3) There are no other exemptions from this tax. [2020 c 301 § 4.]