

**Chapter 82.08 RCW**  
**RETAIL SALES TAX**

**Sections**

- 82.08.010 Definitions.
- 82.08.011 Retail car rental—Definition.
- 82.08.015 Construction—Chapter applicable to state registered domestic partnerships—2009 c 521.
- 82.08.020 Tax imposed—Retail sales—Retail car rental.
- 82.08.0201 Rental cars—Estimate of tax revenue.
- 82.08.0202 Retail sales of linen and uniform supply services.
- 82.08.0203 Exemptions—Trail grooming services.
- 82.08.0205 Exemptions—Waste vegetable oil.
- 82.08.0206 Credits—Working families—Eligible low-income persons—Penalties.
- 82.08.02061 Exemptions—Working families—Reports to legislature.
- 82.08.0207 Exemptions—Adapted housing—Disabled veterans—Construction.
- 82.08.0208 Exemptions—Digital codes.
- 82.08.0209 Exemptions—Qualifying grant.
- 82.08.0251 Exemptions—Casual and isolated sales.
- 82.08.0252 Exemptions—Sales by persons taxable under chapter 82.16 RCW.
- 82.08.02525 Exemptions—Sale of copied public records by state and local agencies.
- 82.08.0253 Exemptions—Sale and distribution of newspapers.
- 82.08.02535 Exemptions—Sales and distribution of magazines or periodicals by subscription for fund-raising.
- 82.08.02537 Exemptions—Sales of academic transcripts.
- 82.08.0254 Exemptions—Nontaxable sales.
- 82.08.0255 Exemptions—Sales of motor vehicle and special fuel—Conditions—Credit or refund of special fuel used outside this state in interstate commerce.
- 82.08.0256 Exemptions—Sale of the operating property of a public utility to the state or a political subdivision.
- 82.08.02565 Exemptions—Sales of machinery and equipment for manufacturing, research and development, or a testing operation—Labor and services for installation—Exemption certificate—Rules.
- 82.08.025651 Exemptions—Sales of machinery and equipment to public research institutions.
- 82.08.02566 Exemptions—Sales of tangible personal property incorporated in prototype for parts, auxiliary equipment, and aircraft modification—Limitations on yearly exemption.
- 82.08.025661 Exemptions—Aircraft maintenance repair—Building construction.
- 82.08.02568 Exemptions—Sales of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale.
- 82.08.02569 Exemptions—Sales of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory.

- 82.08.0257 Exemptions—Auction sales of personal property used in farming.
- 82.08.02573 Exemptions—Sales by a nonprofit organization for fund-raising activities.
- 82.08.0258 Exemptions—Sales to federal corporations providing aid and relief.
- 82.08.0259 Exemptions—Sales of livestock.
- 82.08.026 Exemptions—Sales of natural or manufactured gas.
- 82.08.0261 Exemptions—Sales of personal property for use connected with private or common carriers in interstate or foreign commerce.
- 82.08.0262 Exemptions—Sales of airplanes, locomotives, railroad cars, or watercraft for use in interstate or foreign commerce or outside the territorial waters of the state or airplanes sold to United States government—Components thereof and of motor vehicles or trailers used for constructing, repairing, cleaning, etc.—Labor and services for constructing, repairing, cleaning, etc.
- 82.08.0263 Exemptions—Sales of motor vehicles and trailers for use in transporting persons or property in interstate or foreign commerce.
- 82.08.0264 Exemptions—Sales of motor vehicles, trailers, or campers to nonresidents for use outside the state.
- 82.08.0266 Exemptions—Sales of watercraft to nonresidents for use outside the state.
- 82.08.02665 Exemptions—Sales of watercraft, vessels to residents of foreign countries.
- 82.08.0267 Exemptions—Sales of poultry for producing poultry and poultry products for sale.
- 82.08.0268 Exemptions—Sales of machinery and implements, and related parts and labor, for farming to nonresidents for use outside the state.
- 82.08.0269 Exemptions—Sales for use in states, territories, and possessions of the United States which are not contiguous to any other state.
- 82.08.0271 Exemptions—Sales to municipal corporations, the state, and political subdivisions of tangible personal property, labor and services on watershed protection and floodprevention contracts.
- 82.08.0272 Exemptions—Sales of semen for artificial insemination of livestock.
- 82.08.0273 Exemptions—Sales to nonresidents of tangible personal property, digital goods, and digital codes for use outside the state—Proof of nonresident status—Penalties.
- 82.08.0274 Exemptions—Sales of form lumber to person engaged in constructing, repairing, etc., structures for consumers.
- 82.08.02745 Exemptions—Charges for labor and services or sales of tangible personal property related to farmworker housing—Exemption certificate—Rules.
- 82.08.0275 Exemptions—Sales of and labor and service charges for mining, sorting, crushing, etc., of sand, gravel,

- and rock from county or city quarry for public road purposes.
- 82.08.0277 Exemptions—Sales of pollen.
- 82.08.0278 Exemptions—Sales between political subdivisions resulting from annexation or incorporation.
- 82.08.0279 Exemptions—Renting or leasing of motor vehicles and trailers to a nonresident for use in the transportation of persons or property across state boundaries.
- 82.08.02795 Exemptions—Sales to free hospitals.
- 82.08.02805 Exemptions—Sales to qualifying blood, tissue, or blood and tissue banks.
- 82.08.02806 Exemptions—Sales of human blood, tissue, organs, bodies, or body parts for medical research and quality control testing.
- 82.08.02807 Exemptions—Sales to organ procurement organization.
- 82.08.0281 Exemptions—Sales of prescription drugs.
- 82.08.0282 Exemptions—Sales of returnable containers for beverages and foods.
- 82.08.0283 Exemptions—Certain medical items.
- 82.08.0285 Exemptions—Sales of ferry vessels to the state or local governmental units—Components thereof—Labor and service charges.
- 82.08.0287 Exemptions—Sales of passenger motor vehicles as ride-sharing vehicles.
- 82.08.02875 Exemptions—Vehicle parking charges subject to tax at stadium and exhibition center.
- 82.08.0288 Exemptions—Lease of certain irrigation equipment.
- 82.08.0289 Exemptions—Telephone, telecommunications, and ancillary services.
- 82.08.0291 Exemptions—Sales of amusement and recreation services or personal services by nonprofit youth organization—Local government physical fitness classes.
- 82.08.02915 Exemptions—Sales used by health or social welfare organizations for alternative housing for youth in crisis.
- 82.08.02917 Youth in crisis—Definition—Limited purpose.
- 82.08.0293 Exemptions—Sales of food and food ingredients.
- 82.08.0294 Exemptions—Sales of feed for cultivating or raising fish for sale.
- 82.08.0296 Exemptions—Sales of feed consumed by livestock at a public livestock market.
- 82.08.0297 Exemptions—Sales of food purchased under the supplemental nutrition assistance program.
- 82.08.0298 Exemptions—Sales of diesel fuel for use in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state.
- 82.08.0299 Exemptions—Emergency lodging for homeless persons—Conditions.
- 82.08.031 Exemptions—Sales to artistic or cultural organizations of certain objects acquired for exhibition or presentation.

82.08.0311 Exemptions—Sales of materials and supplies used in packing horticultural products.

82.08.0315 Exemptions—Rentals or sales related to motion picture or video productions—Exceptions—Certificate.

82.08.0316 Exemptions—Sales of cigarettes by Indian retailers.

82.08.0317 Exemptions—Sales of motor vehicles to tribes or tribal members.

82.08.0318 Exemptions—Sales of vapor products by Indian retailers.

82.08.032 Exemption—Sales, rental, or lease of used park model trailers.

82.08.033 Exemptions—Sales of used mobile homes or rental or lease of mobile homes.

82.08.034 Exemptions—Sales of used floating homes or rental or lease of used floating homes.

82.08.035 Exemption for pollution control facilities.

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

82.08.037 Credits and refunds for bad debts.

82.08.040 Consignee, factor, bailee, auctioneer deemed seller.

82.08.050 Buyer to pay, seller to collect tax—Statement of tax—Exception—Penalties.

82.08.052 Remote seller—Nexus.

82.08.0531 Marketplace facilitators—When deemed seller agents—Recordkeeping—Liability.

82.08.054 Computation of tax due.

82.08.055 Advertisement of price.

82.08.060 Collection of tax—Methods and schedules.

82.08.064 Tax rate changes.

82.08.066 Deemed location for mobile telecommunications services.

82.08.080 Vending machine and other sales.

82.08.090 Installment sales and leases.

82.08.100 Cash receipts taxpayers—Bad debts.

82.08.110 Sales from vehicles.

82.08.120 Refunding or rebating of tax by seller prohibited—Penalty.

82.08.130 Reseller's permit—Purchase and resale—Rules.

82.08.140 Administration.

82.08.145 Delivery charges.

82.08.150 Tax on certain sales of intoxicating liquors—Additional taxes for specific purposes—Collection.

82.08.155 Spirits tax—Delinquent in reporting or remitting—Penalties.

82.08.160 Remittance of tax—Liquor excise tax fund created.

82.08.170 Apportionment and distribution from liquor excise tax fund.

82.08.180 Apportionment and distribution from liquor excise tax fund—Withholding for noncompliance.

82.08.190 Bundled transactions—Definitions.

82.08.195 Bundled transactions—Tax imposed.

82.08.207 Investment data for investment firms.

82.08.215 Exemptions—Large private airplanes.

82.08.225 Taxes on lodging, car rentals, and restaurants—Deposit into statewide tourism marketing account.

82.08.665 Exemptions—Adaptive recreational and rehabilitation facilities.

82.08.700 Exemptions—Vessels sold to nonresidents.

82.08.701 Exemptions—Grantee's receipt of salmon recovery grants.

82.08.702 Exemptions—Sales to a farmer performing custom farming services or farm management services.

82.08.798 Exemptions—Sales of feminine hygiene products.

82.08.803 Exemptions—Nebulizers.

82.08.804 Exemptions—Ostomic items.

82.08.805 Exemptions—Personal property used at an aluminum smelter.

82.08.806 Exemptions—Sale of computer equipment parts and services to printer or publisher.

82.08.807 Exemptions—Direct mail delivery charges.

82.08.808 Exemptions—Sales of medical supplies, chemicals, or materials to comprehensive cancer centers.

82.08.809 Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers.

82.08.810 Exemptions—Air pollution control facilities at a thermal electric generation facility—Exceptions—Exemption certificate—Payments on cessation of operation.

82.08.811 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.

82.08.814 Exemptions—Mobility enhancing equipment.

82.08.816 Exemptions—Electric vehicle batteries and fuel cells—Labor and services—Infrastructure.

82.08.820 Exemptions—Remittance—Warehouse and grain elevators and distribution centers—Material-handling and racking equipment—Construction of warehouse or elevator—Information sheet—Rules—Records—Exceptions.

82.08.830 Exemptions—Sales at camp or conference center by nonprofit organization.

82.08.832 Exemptions—Sales of gun safes.

82.08.833 Exemptions—Sales or transfers of firearms—Unlicensed persons—Background check requirements.

82.08.834 Exemptions—Sales/leasebacks by regional transit authorities.

82.08.850 Exemptions—Conifer seed.

82.08.855 Exemptions—Replacement parts for qualifying farm machinery and equipment.

82.08.865 Exemptions—Diesel, biodiesel, and aircraft fuel for farm fuel users.

82.08.870 Exemptions—Motorcycles for training programs.

82.08.875 Exemptions—Automotive adaptive equipment.

82.08.880 Exemptions—Animal pharmaceuticals.

82.08.890 Exemptions—Qualifying livestock nutrient management equipment and facilities.

82.08.900 Exemptions—Anaerobic digesters.

82.08.910 Exemptions—Propane or natural gas to heat chicken structures.

82.08.920 Exemptions—Chicken bedding materials.

82.08.925 Exemptions—Dietary supplements.

82.08.935 Exemptions—Disposable devices used to deliver prescription drugs for human use.

82.08.940 Exemptions—Over-the-counter drugs for human use.

82.08.945 Exemptions—Kidney dialysis devices.

82.08.950 Exemptions—Steam, electricity, electrical energy.

82.08.956 Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel.

82.08.962 Exemptions—Sales of machinery and equipment used in generating electricity.

82.08.965 Exemptions—Semiconductor materials manufacturing.

82.08.9651 Exemptions—Gases and chemicals used in production of semiconductor materials.

82.08.970 Exemptions—Gases and chemicals used to manufacture semiconductor materials.

82.08.975 Exemptions—Computer parts and software related to the manufacture of commercial airplanes.

82.08.980 Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes.

82.08.983 Exemptions—Wax and ceramic materials.

82.08.985 Exemptions—Insulin.

82.08.986 Exemptions—Eligible server equipment—Eligible power infrastructure—Computer data centers.

82.08.9861 Exemptions—Eligible server equipment—Eligible power infrastructure in counties with populations over 800,000.

82.08.988 Requirements for computer data centers receiving an exemption—Labor agreements.

82.08.989 Exemptions—Internet and telecommunications infrastructure.

82.08.9891 Internet and telecommunications infrastructure—Labor agreements.

82.08.990 Exemptions—Import or export commerce.

82.08.993 Exemptions—Fuel cell electric vehicles—Report to the legislature.

82.08.995 Exemptions—Certain limited purpose public corporations, commissions, and authorities.

82.08.996 Exemptions—Battery-powered electric marine propulsion systems—Qualifying vessels.

82.08.997 Exemptions—Temporary medical housing.

82.08.998 Exemptions—Weatherization of a residence.

82.08.999 Exemptions—Joint municipal utility services authorities.

82.08.9994 Exemptions—Bottled water—Prescription use.

82.08.99941 Exemptions—Bottled water—Primary water source unsafe.

82.08.9995 Exemptions—Restaurant employee meals.

82.08.9996 Exemptions—Vessel deconstruction.

- 82.08.9997 Exemptions—Retail sale of cannabis, useable cannabis, cannabis concentrates, and cannabis-infused products covered by cannabis agreement between state and tribe.
- 82.08.9998 Exemptions—Cannabis concentrates, useable cannabis, or cannabis-infused products—Products containing low amounts of THC.
- 82.08.9999 Exemptions—Vehicles using clean alternative fuels and electric vehicles.
- 82.08.99991 Tax preferences—Expiration dates.

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

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

*Direct pay permits: RCW 82.32.087.*

*Excise tax on real estate transfers: Chapters 82.45 and 82.46 RCW.*

*Local sales tax: Chapter 82.14 RCW.*