

**RCW 82.12.807 Exemptions—Direct mail delivery charges.** (1) The tax levied by this chapter does not apply to the value of delivery charges made for the delivery of direct mail if the charges are separately stated on an invoice or similar billing document given to the purchaser.

(2) "Delivery charges" and "direct mail" have the same meanings as in RCW 82.08.010. [2005 c 514 s 116.]

**Effective date—2005 c 514:** See note following RCW 82.04.4272.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.