

RCW 82.14.820 Warehouse and grain elevators and distribution centers—Exemption does not apply. The exemptions in RCW 82.08.820, 82.12.820, 82.08.0207, and 82.12.0207 are for the state portion of the sales and use tax and do not extend to the tax imposed in this chapter. [2017 c 176 s 4; 1997 c 450 s 4.]

Findings—Intent—Application—2017 c 176: See notes following RCW 82.08.0207.

Findings—Intent—Report—Effective date—1997 c 450: See notes following RCW 82.08.820.