**RCW 82.18.060 No multiple taxation of single transaction.** To prevent pyramiding and multiple taxation of a single transaction, the solid waste collection taxes imposed in this chapter shall not apply to any solid waste collection business using the services of another solid waste collection business for the transfer, storage, processing, or disposal of the waste collected during the transaction.

To be eligible for this exemption, a person first must be certified by the department of revenue as a solid waste collection business. [1989 c 431 s 87; 1986 c 282 s 11.]