

RCW 84.40.210 Personalty of manufacturer, listing procedure, statement—"Manufacturer" defined. Every person who purchases, receives, or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he or she shall, when required to, make and deliver to the assessor a statement of the amount of his or her other personal property subject to taxes, also include in his or her statement the value of all articles purchased, received, or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying, or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his or her manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose. [2013 c 23 s 361; 1961 c 168 s 1; 1961 c 15 s 84.40.210. Prior: 1939 c 66 s 1; 1927 c 282 s 1; 1925 ex.s. c 130 s 26; 1921 c 60 s 1; 1897 c 71 s 19; 1893 c 124 s 19; 1891 c 140 s 19; 1890 p 538 s 20; RRS s 11130.]