

**RCW 82.08.701 Exemptions—Grantee's receipt of salmon recovery grants.** (1) The tax levied by RCW 82.08.020 does not apply to a grantee's receipt of amounts received as grants that are deductible under RCW 82.04.4339.

(2) Nothing in this section may be construed to:

(a) Imply that the tax levied by RCW 82.08.020 applies to any circumstance not described in subsection (1) of this section; or

(b) Provide an exemption from the tax levied by RCW 82.08.020 for the grantee's use of grant proceeds to acquire products in a transaction meeting the definition of "retail sale" in RCW 82.04.050.

(3) For purposes of this section, the following definitions apply:

(a) "Grantee" means the recipient of a grant deductible under RCW 82.04.4339.

(b) "Product" means the same as in RCW 82.32.023. [2021 c 143 § 3.]

**Automatic expiration date and tax preference performance statement exemption—Effective date—2021 c 143:** See notes following RCW 82.04.4339.