

RCW 82.08.983 Exemptions—Wax and ceramic materials. (1) The tax levied by RCW 82.08.020 does not apply to sales of wax and ceramic materials used to create molds consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications. The tax also does not apply to labor or services used to create wax patterns and ceramic shells used as molds and consumed during the process of creating ferrous and nonferrous investment castings used in industrial applications.

(2) A person claiming the exemption under this section must claim the exemption in a form and manner prescribed by the department. [2010 c 225 s 1.]

Reviser's note: Chapter 6, Laws of 2015 3rd sp.s. was signed by the governor on July 1, 2015. 2015 3rd sp.s. c 6 s 1202 removed the expiration date of 2010 c 225 ss 1 and 2 by repealing 2010 c 225 s 4.

Tax preference performance statement—2015 3rd sp.s. c 6: "(1) This section is the tax preference performance statement for the tax preference contained in section 1202 of this act. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes the tax preference created in this act as one intended to reduce structural inefficiencies in the tax structure as indicated in RCW 82.32.808(2)(d).

(3) It is the legislature's specific public policy objective to provide permanent tax relief that corrects the structural inefficiencies under RCW 82.08.983 with regard to wax and ceramic materials used to create molds during the process of creating ferrous and nonferrous investment castings used in industrial applications." [2015 3rd sp.s. c 6 s 1201.]

Tax preference intended to be permanent—2015 3rd sp.s. c 6: "As this part is intended to create a permanent tax exemption, the tax preference in this act is not subject to the expiration date requirements in RCW 82.32.805 and is not subject to the requirements in RCW 82.32.808(4)." [2015 3rd sp.s. c 6 s 1203.]

Effective date—2010 c 225: "This act takes effect July 1, 2010." [2010 c 225 s 3.]