H-0347.1

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**HOUSE BILL 1666**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Representatives Santos, Macri, Pollet, and Frame

AN ACT Relating to requiring legislative approval of tax preferences as part of the two-year budget process; adding a new section to chapter 82.32 RCW; repealing RCW 48.32.130, 82.04.062, 82.04.110, 82.04.120, 82.04.240, 82.04.2403, 82.04.2404, 82.04.250, 82.04.255, 82.04.260, 82.04.263, 82.04.272, 82.04.280, 82.04.290, 82.04.2905, 82.04.2906, 82.04.2907, 82.04.2908, 82.04.2909, 82.04.294, 82.04.298, 82.04.310, 82.04.311, 82.04.315, 82.04.317, 82.04.422, 82.04.320, 82.04.322, 82.04.323, 82.04.324, 82.04.326, 82.04.327, 82.04.330, 82.04.100, 82.04.331, 82.04.332, 82.04.333, 82.04.334, 82.04.335, 82.04.337, 82.04.338, 82.04.339, 82.04.3395, 82.04.340, 82.04.350, 82.04.355, 82.04.360, 82.04.363, 82.04.3651, 82.04.367, 82.04.368, 82.04.370, 82.04.380, 82.04.385, 82.04.390, 82.04.392, 82.04.399, 82.04.405, 82.04.408, 82.04.410, 82.04.415, 82.04.416, 82.04.418, 82.04.419, 82.04.4201, 82.04.421, 82.04.424, 82.04.425, 82.04.4251, 82.04.426, 82.04.4261, 82.04.4262, 82.04.4263, 82.04.4264, 82.04.4265, 82.04.4266, 82.04.4267, 82.04.4268, 82.04.4269, 82.34.060, 82.04.4271, 82.04.4272, 82.04.4274, 82.04.4275, 82.04.4277, 82.04.4281, 82.04.4282, 82.04.4283, 82.04.4284, 82.04.4285, 82.04.4286, 82.04.4287, 82.04.4289, 82.04.4291, 82.04.4292, 82.04.4293, 82.04.4294, 82.04.4295, 82.04.4296, 82.04.4297, 82.04.4298, 82.04.4311, 82.04.432, 82.04.4322, 82.04.4324, 82.04.4326, 82.04.4327, 82.04.433, 82.04.4331, 82.04.4332, 82.04.4337, 82.04.4339, 82.04.43391, 82.04.43392, 82.04.43393, 82.04.43394, 82.04.434, 82.04.440, 82.04.4451, 82.04.44525, 82.04.4461, 82.04.4463, 82.04.447, 82.04.448, 82.04.4481, 82.04.4482, 82.04.4483, 82.04.4486, 82.04.4489, 82.04.449, 82.04.540, 82.04.600, 82.04.601, 82.04.610, 82.04.615, 82.04.620, 82.04.625, 82.04.627, 82.04.635, 82.04.640, 82.04.645, 82.04.650, 82.04.655, 82.04.750, 82.32.045, 82.32.055, 82.62.030, 82.62.045, 82.70.020, 82.73.030, 82.12.022, 82.12.024, 82.24.260, 82.24.290, 82.24.295, 82.26.040, 82.26.110, 82.27.010, 82.27.020, 82.27.030, 82.27.040, 83.100.020, 83.100.046, 83.100.047, 83.100.048, 35.58.560, 82.42.020, 82.42.030, 82.42.230, 82.38.080, 82.38.180, 82.21.040, 82.21.050, 35.21.755, 48.14.020, 48.14.0201, 48.14.021, 48.14.022, 48.32.145, 48.32A.125, 48.36A.240, 82.29A.020, 82.29A.120, 82.29A.125, 82.29A.130, 82.29A.132, 82.29A.134, 82.29A.135, 82.29A.136, 82.29A.137, 82.29A.138, 66.20.010, 66.24.290, 82.19.050, 82.23B.030, 82.23B.040, 82.23B.045, 67.16.105, 82.23A.010, 82.16.305, 82.48.110, 82.16.020, 82.16.040, 82.16.0421, 82.16.047, 82.16.0491, 82.16.0495, 82.16.0497, 82.16.0498, 82.16.050, 82.16.053, 82.16.055, 82.16.130, 82.16.300, 82.45.010, 82.45.190, 82.45.195, 36.100.090, 36.102.070, 47.01.412, 47.46.060, 82.04.050, 82.04.213, 82.08.010, 82.08.0203, 82.08.0205, 82.12.0205, 82.08.0206, 82.08.0208, 82.12.0208, 82.08.02081, 82.12.02081, 82.08.02082, 82.12.02082, 82.08.02087, 82.12.02087, 82.08.02088, 82.12.02088, 82.08.0251, 82.08.0252, 82.08.02525, 82.12.02525, 82.08.0253, 82.12.0345, 82.08.02535, 82.08.02537, 82.12.0347, 82.08.0254, 82.12.0255, 82.08.0255, 82.12.0256, 82.08.0256, 82.12.0257, 82.08.02565, 82.12.02565, 82.08.025651, 82.12.025651, 82.08.02566, 82.12.02566, 82.08.02568, 82.12.02568, 82.08.02569, 82.12.02569, 82.08.0257, 82.12.0258, 82.08.02573, 82.08.0258, 82.12.0259, 82.08.0259, 82.12.0261, 82.08.026, 82.12.023, 82.14.030, 82.08.0261, 82.08.0262, 82.12.0254, 82.08.0263, 82.08.0264, 82.08.0266, 82.08.0267, 82.12.0262, 82.08.0268, 82.08.0269, 82.08.0271, 82.12.930, 82.08.0272, 82.12.0267, 82.08.0273, 82.08.0274, 82.12.0268, 82.08.02745, 82.12.02685, 82.08.0275, 82.12.0269, 82.08.0277, 82.12.0273, 82.08.0278, 82.12.0274, 82.08.0279, 82.08.02795, 82.12.02745, 82.08.02805, 82.12.02747, 82.08.02806, 82.12.02748, 82.08.02807, 82.12.02749, 82.08.0281, 82.12.0275, 82.08.0282, 82.12.0276, 82.08.0283, 82.12.0277, 82.08.0285, 82.12.0279, 82.08.0287, 82.12.0282, 82.08.02875, 82.08.0288, 82.12.0283, 82.08.0291, 82.08.02915, 82.12.02915, 82.08.0293, 82.12.0293, 82.08.0294, 82.12.0294, 82.08.0296, 82.12.0296, 82.08.0297, 82.12.0297, 82.08.0298, 82.12.0298, 82.08.0299, 82.08.031, 82.12.031, 82.08.0311, 82.12.0311, 82.08.0315, 82.12.0316, 82.08.032, 82.12.032, 82.08.033, 82.12.033, 82.08.034, 82.12.034, 82.08.036, 82.12.038, 82.08.037, 82.12.037, 82.08.050, 82.12.040, 82.08.080, 82.08.205, 82.12.205, 82.08.207, 82.12.207, 82.08.210, 82.12.210, 82.08.215, 82.12.215, 82.08.220, 82.12.220, 82.08.700, 82.12.700, 82.08.803, 82.12.803, 82.08.804, 82.12.804, 82.08.805, 82.12.805, 82.08.806, 82.08.807, 82.12.807, 82.08.808, 82.12.808, 82.08.809, 82.12.809, 82.08.810, 82.12.810, 82.08.811, 82.12.811, 82.08.816, 82.12.816, 82.08.820, 82.12.820, 82.08.830, 82.08.832, 82.12.832, 82.08.834, 82.12.834, 82.08.850, 82.12.850, 82.08.855, 82.12.855, 82.08.865, 82.12.865, 82.08.870, 82.12.845, 82.08.875, 82.12.875, 82.08.880, 82.12.880, 82.08.890, 82.12.890, 82.08.900, 82.12.900, 82.08.910, 82.12.910, 82.08.920, 82.12.920, 82.08.925, 82.12.925, 82.08.935, 82.12.935, 82.08.940, 82.12.940, 82.08.945, 82.12.945, 82.08.950, 82.12.950, 82.08.956, 82.12.956, 82.08.962, 82.12.962, 82.08.963, 82.12.963, 82.08.965, 82.12.965, 82.08.9651, 82.12.9651, 82.08.970, 82.12.970, 82.08.975, 82.12.975, 82.08.980, 82.12.980, 82.08.983, 82.12.983, 82.08.985, 82.12.985, 82.08.986, 82.12.986, 82.08.990, 82.08.995, 82.12.995, 82.08.997, 82.08.998, 82.12.998, 82.08.999, 82.12.999, 82.08.9995, 82.12.9995, 82.08.9996, 82.12.9996, 82.12.010, 82.12.0251, 82.12.02595, 82.12.0263, 82.12.0264, 82.12.0265, 82.12.0266, 82.12.0272, 82.12.0284, 82.12.035, 82.12.225, 82.12.800, 82.12.801, 82.12.802, 82.12.860, 82.14.410, 82.14.430, 82.14.450, 82.32.065, 82.32.580, 82.32.760, 82.34.050, 82.60.040, 82.60.049, 82.63.010, 82.66.040, 82.75.010, 82.75.030, 82.82.020, 82.82.030, 82.64.030, 82.64.040, 82.18.050, 84.33.075, 84.33.0775, 84.33.0776, 84.33.086, 84.33.170, 82.44.010, 82.48.100, 82.44.015, 82.50.520, 82.49.020, and 88.02.570; and providing a contingent expiration date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. **Sec.**  A new section is added to chapter 82.32 RCW to read as follows:

(1)(a)Any new tax preference authorized in chapter 82.04, 82.08, 82.12, 82.16, 82.18, 82.19, 82.21, 82.23A, 82.23B, 82.24, 82.26, 82.27, 82.29A, 82.36, 82.38, 82.42, 82.45, 82.48, 82.49, 82.50, 82.60, 82.62, 82.63, 82.64, 82.66, 82.70, 82.73, 82.74, 82.75, 82.82, 82.85, or 83.100 RCW expires on July 1, 2018, and every following July 1st of odd-numbered years unless the omnibus appropriations act explicitly appropriates funds to continue a tax preference set to expire.

(b) For the purposes of this subsection, "new tax preference" means any tax preference enacted after the effective date of this section.

(2)(a) Any existing tax preference, as of the effective date of this section, which is authorized in a statute that is listed in section 2 of this act is repealed on July 1, 2018, and every following July 1st of odd-numbered years unless the omnibus appropriations act explicitly appropriates funds to continue a particular tax preference listed in a subsection of section 2 of this act.

(b) The department must provide notice of the repeal date of any tax preference listed in section 2 of this act upon each occurrence of the contingency in this subsection to affected parties and others as deemed appropriate by the department.

(3) For the purposes of this section, "tax preference" has the same meaning as provided in RCW 43.136.021.

NEW SECTION. **Sec.**  Subject to the contingency provided in section 1 of this act, the following acts or parts of acts are each repealed:

(1)RCW 48.32.130 (Tax exemption) and 1971 ex.s. c 265 s 13;

(2)RCW 82.04.062 ("Sale at wholesale," "sale at retail" excludes sale of precious metal bullion and monetized bullion—Computation of tax) and 1985 c 471 s 5;

(3)RCW 82.04.110 ("Manufacturer") and 2009 c 535 s 405, 1997 c 453 s 1, 1971 ex.s. c 186 s 1, & 1961 c 15 s 82.04.110;

(4)RCW 82.04.120 ("To manufacture") and 2014 c 216 s 303, 2011 c 23 s 3, 2009 c 535 s 406, 2003 c 168 s 604, 1999 sp.s. c 9 s 1, 1999 c 211 s 2, 1998 c 168 s 1, 1997 c 384 s 1, & 1989 c 302 s 201;

(5)RCW 82.04.240 (Tax on manufacturers) and 2010 c 114 s 104, 2004 c 24 s 4, 2003 c 149 s 3, 1998 c 312 s 3, 1993 sp.s. c 25 s 102, 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961 c 15 s 82.04.240;

(6)RCW 82.04.2403 (Manufacturer tax not applicable to cleaning fish) and 1994 c 167 s 1;

(7)RCW 82.04.2404 (Manufacturers—Processors for hire—Semiconductor materials) and 2010 c 114 s 105 & 2006 c 84 s 2;

(8)RCW 82.04.250 (Tax on retailers) and 2014 c 97 s 402, (2014 c 97 s 401 expired July 9, 2014), 2013 3rd sp.s. c 2 s 7, 2010 1st sp.s. c 23 s 509, (2010 1st sp.s. c 23 s 508 expired July 1, 2011), (2010 1st sp.s. c 23 s 507 expired July 13, 2010), 2010 1st sp.s. c 11 s 1, (2010 c 114 s 106 expired July 1, 2011), 2008 c 81 s 5, (2007 c 54 s 5 repealed by 2010 1st sp.s. c 11 s 7), 2006 c 177 s 5, 2003 2nd sp.s. c 1 s 2, & (2003 1st sp.s. c 2 s 1 expired July 1, 2006);

(9)RCW 82.04.255 (Tax on real estate brokers) and 2011 c 322 s 2, 1997 c 7 s 1, 1996 c 1 s 1, 1993 sp.s. c 25 s 202, 1985 c 32 s 2, 1983 2nd ex.s. c 3 s 1, 1983 c 9 s 1, & 1970 ex.s. c 65 s 3;

(10)RCW 82.04.260 (Tax on manufacturers and processors of various foods and by-products—Research and development organizations—Travel agents—Certain international activities—Stevedoring and associated activities—Low-level waste disposers—Insurance producers, surplus line brokers, and title insurance agents—Hospitals—Commercial airplane activities—Timber product activities—Canned salmon processors) and 2015 3rd sp.s. c 6 s 602 & 2015 3rd sp.s. c 6 s 205;

(11)RCW 82.04.263 (Tax on cleaning up radioactive waste and other by-products of weapons production and nuclear research and development) and 2009 c 469 s 202 & 1996 c 112 s 3;

(12)RCW 82.04.272 (Tax on warehousing and reselling prescription drugs) and 2013 c 19 s 127, 2003 c 168 s 401, & 1998 c 343 s 1;

(13)RCW 82.04.280 (Tax on printers, publishers, highway contractors, extracting or processing for hire, cold storage warehouse or storage warehouse operation, insurance general agents, radio and television broadcasting, government contractors—Cold storage warehouse defined—Storage warehouse defined—Periodical or magazine defined) and 2010 c 106 s 206, 2010 c 106 s 205, 2009 c 461 s 3, 2009 c 461 s 2, 2006 c 300 s 7, 2006 c 300 s 6, 2004 c 24 s 6, 2003 c 149 s 4, 1998 c 343 s 3, 1994 c 112 s 1, 1993 sp.s. c 25 s 303, 1993 sp.s. c 25 s 106, 1986 c 226 s 2, 1983 c 132 s 1, 1975 1st ex.s. c 90 s 3, 1971 ex.s. c 299 s 5, 1971 ex.s. c 281 s 7, & 1970 ex.s. c 8 s 2;

(14)RCW 82.04.290 (Tax on international investment management services or other business or service activities) and 2014 c 97 s 404, (2014 c 97 s 403 expired July 9, 2014), 2013 3rd sp.s. c 2 s 8, 2013 c 23 s 314, 2011 c 174 s 101, 2008 c 81 s 6, 2005 c 369 s 8, 2004 c 174 s 2, 2003 c 343 s 2, 2001 1st sp.s. c 9 s 6, & (2001 1st sp.s. c 9 s 4 expired July 1, 2001);

(15)RCW 82.04.2905 (Tax on providing day care) and 1998 c 312 s 7;

(16)RCW 82.04.2906 (Tax on certain chemical dependency services) and 2003 c 343 s 1;

(17)RCW 82.04.2907 (Tax on royalties) and 2015 3rd sp.s. c 5 s 101, 2010 1st sp.s. c 23 s 107, (2010 1st sp.s. c 23 s 106 expired July 1, 2010), 2010 c 111 s 302, 2009 c 535 s 407, 2001 c 320 s 3, & 1998 c 331 s 1;

(18)RCW 82.04.2908 (Tax on provision of room and domiciliary care to assisted living facility residents) and 2012 c 10 s 70, 2005 c 514 s 302, & 2004 c 174 s 1;

(19)RCW 82.04.2909 (Tax on aluminum smelters) and 2015 3rd sp.s. c 6 s 502 & 2011 c 174 s 301;

(20)RCW 82.04.294 (Tax on manufacturers or wholesalers of solar energy systems) and 2013 2nd sp.s. c 13 s 902, 2011 c 179 s 1, 2010 c 114 s 109, 2009 c 469 s 501, 2007 c 54 s 8, & 2005 c 301 s 2;

(21)RCW 82.04.298 (Tax on qualified grocery distribution cooperatives) and 2011 c 2 s 204 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 511, 2008 c 49 s 1, & 2001 1st sp.s. c 9 s 1;

(22)RCW 82.04.310 (Exemptions—Public utilities—Electrical energy—Natural or manufactured gas) and 2014 c 216 s 302, (2010 c 295 s 1 expired June 30, 2015), 2007 c 58 s 1, 2000 c 245 s 2, 1989 c 302 s 202, & 1961 c 15 s 82.04.310;

(23)RCW 82.04.311 (Exemptions—Tobacco settlement authority) and 2002 c 365 s 14;

(24)RCW 82.04.315 (Exemptions—International banking facilities) and 1982 c 95 s 7;

(25)RCW 82.04.317 (Exemptions—Motor vehicle sales by manufacturers at wholesale auctions to dealers) and 1997 c 4 s 1;

(26)RCW 82.04.422 (Exemptions—Wholesale sales of motor vehicles) and 2004 c 81 s 1 & 2001 c 258 s 1;

(27)RCW 82.04.320 (Exemptions—Insurance business) and 1961 c 15 s 82.04.320;

(28)RCW 82.04.322 (Exemptions—Health maintenance organization, health care service contractor, certified health plan) and 1993 c 492 s 303;

(29)RCW 82.04.323 (Exemption—Washington health benefit exchange) and 2013 2nd sp.s. c 6 s 8;

(30)RCW 82.04.324 (Exemptions—Qualifying blood, tissue, or blood and tissue banks) and 2013 2nd sp.s. c 13 s 1202, 2004 c 82 s 1, & 1995 2nd sp.s. c 9 s 3;

(31)RCW 82.04.326 (Exemptions—Qualified organ procurement organizations) and 2002 c 113 s 1;

(32)RCW 82.04.327 (Exemptions—Adult family homes) and 1987 1st ex.s. c 4 s 1;

(33)RCW 82.04.330 (Exemptions—Sales of agricultural products) and 2015 3rd sp.s. c 6 s 1103, 2014 c 140 s 7, 2001 c 118 s 3, 1993 sp.s. c 25 s 305, 1988 c 253 s 2, & 1987 c 23 s 4;

(34)RCW 82.04.100 ("Extractor") and 2014 c 140 s 1, 2001 c 118 s 1, 1987 c 23 s 3, 1985 c 148 s 2, 1965 ex.s. c 173 s 2, & 1961 c 15 s 82.04.100;

(35)RCW 82.04.331 (Exemptions—Wholesale sales to farmers of seed for planting, conditioning seed for planting owned by others) and 2014 c 140 s 8 & 1998 c 170 s 2;

(36)RCW 82.04.332 (Exemptions—Buying and selling at wholesale unprocessed milk, wheat, oats, dry peas, dry beans, lentils, triticale, canola, corn, rye, and barley) and 2007 c 131 s 1 & 1998 c 312 s 2;

(37)RCW 82.04.333 (Exemptions—Small harvesters) and 2011 c 101 s 4, 2007 c 48 s 5, & 1990 c 141 s 1;

(38)RCW 82.04.334 (Exemptions—Standing timber) and 2010 1st sp.s. c 23 s 512 & 2007 c 48 s 3;

(39)RCW 82.04.335 (Exemptions—Agricultural fairs) and 1965 ex.s. c 145 s 1;

(40)RCW 82.04.337 (Exemptions—Amounts received by hop growers or dealers for processed hops shipped outside the state) and 1987 c 495 s 1;

(41)RCW 82.04.338 (Exemptions—Hop commodity commission or hop commodity board business) and 1998 c 200 s 1;

(42)RCW 82.04.339 (Exemptions—Day care provided by churches) and 1992 c 81 s 1;

(43)RCW 82.04.3395 (Exemptions—Child care resource and referral services by nonprofit organizations) and 1995 2nd sp.s. c 11 s 3;

(44)RCW 82.04.340 (Exemptions—Boxing, sparring, or wrestling matches) and 2000 c 103 s 6, 1988 c 19 s 4, & 1961 c 15 s 82.04.340;

(45)RCW 82.04.350 (Exemptions—Racing) and 2005 c 369 s 7 & 1961 c 15 s 82.04.350;

(46)RCW 82.04.355 (Exemptions—Ride sharing) and 1999 c 358 s 8 & 1979 c 111 s 17;

(47)RCW 82.04.360 (Exemptions—Employees—Independent contractors—Booth renters) and 2010 1st sp.s. c 23 s 702 & 2010 c 106 s 207;

(48)RCW 82.04.363 (Exemptions—Camp or conference center—Items sold or furnished by nonprofit organization) and 2009 c 535 s 409 & 1997 c 388 s 1;

(49)RCW 82.04.3651 (Exemptions—Amounts received by nonprofit organizations for fund-raising activities) and 2010 c 106 s 208, 1999 c 358 s 3, & 1998 c 336 s 2;

(50)RCW 82.04.367 (Exemptions—Nonprofit organizations that are guarantee agencies, issue debt, or provide guarantees for student loans) and 1998 c 324 s 1 & 1987 c 433 s 1;

(51)RCW 82.04.368 (Exemptions—Nonprofit organizations—Credit and debt services) and 1993 c 390 s 1;

(52)RCW 82.04.370 (Exemptions—Certain fraternal and beneficiary organizations) and 1961 c 293 s 4 & 1961 c 15 s 82.04.370;

(53)RCW 82.04.380 (Exemptions—Certain corporations furnishing aid and relief) and 1961 c 15 s 82.04.380;

(54)RCW 82.04.385 (Exemptions—Operation of sheltered workshops) and 1988 c 176 s 915, 1988 c 13 s 1, 1972 ex.s. c 134 s 1, & 1970 ex.s. c 81 s 3;

(55)RCW 82.04.390 (Exemptions—Amounts derived from sale of real estate) and 1961 c 15 s 82.04.390;

(56)RCW 82.04.392 (Exemptions—Mortgage brokers' third-party provider services trust accounts) and 1998 c 311 s 3 & 1997 c 106 s 21;

(57)RCW 82.04.399 (Exemptions—Sales of academic transcripts) and 1996 c 272 s 1;

(58)RCW 82.04.405 (Exemptions—Credit unions) and 1998 c 311 s 4 & 1970 ex.s. c 101 s 3;

(59)RCW 82.04.408 (Exemptions—Housing finance commission) and 1983 c 161 s 25;

(60)RCW 82.04.410 (Exemptions—Hatching eggs and poultry) and 1967 ex.s. c 149 s 15 & 1961 c 15 s 82.04.410;

(61)RCW 82.04.415 (Exemptions—Sand, gravel and rock taken from county or city pits or quarries, processing and handling costs) and 1965 ex.s. c 173 s 10;

(62)RCW 82.04.416 (Exemptions—Operation of state route No. 16) and 1998 c 179 s 3;

(63)RCW 82.04.418 (Exemptions—Grants by United States government to municipal corporations or political subdivisions) and 1983 1st ex.s. c 66 s 2;

(64)RCW 82.04.419 (Exemptions—County, city, town, school district, or fire district activity) and 1983 1st ex.s. c 66 s 3;

(65)RCW 82.04.4201 (Exemptions—Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 24;

(66)RCW 82.04.421 (Exemptions—Out-of-state membership sales in discount programs) and 1997 c 408 s 1;

(67)RCW 82.04.424 (Exemptions—Certain in-state activities) and 2015 3rd sp.s. c 5 s 206 & 2003 c 76 s 2;

(68)RCW 82.04.425 (Exemptions—Accommodation sales) and 2013 c 23 s 315, 1980 c 37 s 78, 1965 ex.s. c 173 s 9, & 1961 c 15 s 82.04.425;

(69)RCW 82.04.4251 (Exemptions—Convention and tourism promotion) and 2006 c 310 s 1;

(70)RCW 82.04.426 (Exemptions—Semiconductor microchips) and 2010 c 114 s 110 & 2003 c 149 s 2;

(71)RCW 82.04.4261 (Exemptions—Federal small business innovation research program) and 2004 c 2 s 9;

(72)RCW 82.04.4262 (Exemptions—Federal small business technology transfer program) and 2004 c 2 s 10;

(73)RCW 82.04.4263 (Exemptions—Income received by the life sciences discovery fund authority) and 2005 c 424 s 11;

(74)RCW 82.04.4264 (Exemptions—Nonprofit assisted living facilities—Room and domiciliary care) and 2012 c 10 s 71 & 2005 c 514 s 301;

(75)RCW 82.04.4265 (Exemptions—Comprehensive cancer centers) and 2005 c 514 s 401;

(76)RCW 82.04.4266 (Exemptions—Fruit and vegetable businesses) and 2015 3rd sp.s. c 6 s 202, 2014 c 140 s 9, 2012 2nd sp.s. c 6 s 201, 2011 c 2 s 202 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 504, (2010 1st sp.s. c 23 s 503 expired June 10, 2010), 2010 c 114 s 111, 2006 c 354 s 3, & 2005 c 513 s 1;

(77)RCW 82.04.4267 (Exemptions—Operation of parking/business improvement areas) and 2005 c 476 s 1;

(78)RCW 82.04.4268 (Exemptions—Dairy product businesses) and 2015 3rd sp.s. c 6 s 203, 2013 2nd sp.s. c 13 s 204, 2012 2nd sp.s. c 6 s 202, 2010 c 114 s 112, & 2006 c 354 s 1;

(79)RCW 82.04.4269 (Exemptions—Seafood product businesses) and 2015 3rd sp.s. c 6 s 204, 2012 2nd sp.s. c 6 s 203, 2010 c 114 s 113, & 2006 c 354 s 2;

(80)RCW 82.34.060 (Application for final cost determination as to existing or new facility—Filing—Form—Contents—Approval—Determination of costs—Credits against taxes imposed by chapters 82.04, 82.12, 82.16 RCW—Limitations) and 1981 2nd ex.s. c 9 s 3 & 1967 ex.s. c 139 s 6;

(81)RCW 82.04.4271 (Deductions—Membership fees and certain service fees by nonprofit youth organization) and 1981 c 74 s 1;

(82)RCW 82.04.4272 (Deductions—Direct mail delivery charges) and 2005 c 514 s 114;

(83)RCW 82.04.4274 (Deductions—Nonprofit management companies—Personnel performing on-site functions) and 2011 1st sp.s. c 26 s 1;

(84)RCW 82.04.4275 (Deductions—Child welfare services) and 2011 c 163 s 1;

(85)RCW 82.04.4277 (Deductions—Health and social welfare organizations—Mental health or chemical dependency services) and 2016 1st sp.s. c 29 s 532, 2014 c 225 s 104, & 2011 1st sp.s. c 19 s 1;

(86)RCW 82.04.4281 (Deductions—Investments, dividends, interest on loans) and 2007 c 54 s 9, 2002 c 150 s 2, & 1980 c 37 s 2;

(87)RCW 82.04.4282 (Deductions—Fees, dues, charges) and 2009 c 535 s 410, 1994 c 124 s 3, 1989 c 392 s 1, & 1980 c 37 s 3;

(88)RCW 82.04.4283 (Deductions—Cash discount taken by purchaser) and 1980 c 37 s 4;

(89)RCW 82.04.4284 (Deductions—Bad debts) and 2004 c 153 s 307 & 1980 c 37 s 5;

(90)RCW 82.04.4285 (Deductions—Motor vehicle fuel and special fuel taxes) and 2013 c 225 s 639, 1998 c 176 s 3, & 1980 c 37 s 6;

(91)RCW 82.04.4286 (Deductions—Nontaxable business) and 1980 c 37 s 7;

(92)RCW 82.04.4287 (Deductions—Compensation for receiving, washing, etc., horticultural products for person exempt under RCW 82.04.330—Materials and supplies used) and 1980 c 37 s 8;

(93)RCW 82.04.4289 (Exemption—Compensation for patient services or attendant sales of drugs dispensed pursuant to prescription by certain nonprofit organizations) and 2003 c 168 s 402, 1998 c 325 s 1, 1993 c 492 s 305, 1981 c 178 s 2, & 1980 c 37 s 10;

(94)RCW 82.04.4291 (Deductions—Compensation received by a political subdivision from another political subdivision for services taxable under RCW 82.04.290) and 1980 c 37 s 11;

(95)RCW 82.04.4292 (Deductions—Interest on investments or loans secured by mortgages or deeds of trust) and 2012 2nd sp.s. c 6 s 102, 2010 1st sp.s. c 23 s 301, & 1980 c 37 s 12;

(96)RCW 82.04.4293 (Deductions—Interest on obligations of the state, its political subdivisions, and municipal corporations) and 1980 c 37 s 13;

(97)RCW 82.04.4294 (Deductions—Interest on loans to farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives) and 1980 c 37 s 14;

(98)RCW 82.04.4295 (Deductions—Manufacturing activities completed outside the United States) and 1980 c 37 s 15;

(99)RCW 82.04.4296 (Deductions—Reimbursement for accommodation expenditures by funeral homes) and 1980 c 37 s 16;

(100)RCW 82.04.4297 (Deductions—Compensation from public entities for health or social welfare services—Exception) and 2011 1st sp.s. c 19 s 2, 2002 c 314 s 3, 2001 2nd sp.s. c 23 s 2, 1988 c 67 s 1, & 1980 c 37 s 17;

(101)RCW 82.04.4298 (Deductions—Repair, maintenance, replacement, etc., of residential structures and commonly held property—Eligible organizations) and 1980 c 37 s 18;

(102)RCW 82.04.4311 (Deductions—Compensation received under the federal medicare program by certain hospitals or health centers) and 2005 c 86 s 1 & 2002 c 314 s 2;

(103)RCW 82.04.432 (Deductions—Municipal sewer service fees or charges) and 1967 ex.s. c 149 s 17;

(104)RCW 82.04.4322 (Deductions—Artistic or cultural organization—Compensation from United States, state, etc., for artistic or cultural exhibitions, performances, or programs) and 1981 c 140 s 1;

(105)RCW 82.04.4324 (Deductions—Artistic or cultural organization—Deduction for tax under RCW 82.04.240—Value of articles for use in displaying art objects or presenting artistic or cultural exhibitions, performances, or programs) and 1981 c 140 s 2;

(106)RCW 82.04.4326 (Deductions—Artistic or cultural organizations—Tuition charges for attending artistic or cultural education programs) and 1981 c 140 s 3;

(107)RCW 82.04.4327 (Deductions—Artistic and cultural organizations—Income from business activities) and 1985 c 471 s 6;

(108)RCW 82.04.433 (Deductions—Sales of fuel for consumption outside United States' waters by vessels in foreign commerce) and 2009 c 494 s 2 & 1985 c 471 s 16;

(109)RCW 82.04.4331 (Deductions—Insurance claims for state health care coverage) and 1988 c 107 s 33;

(110)RCW 82.04.4332 (Deductions—Tuition fees of foreign degree-granting institutions) and 1993 c 181 s 10;

(111)RCW 82.04.4337 (Deductions—Certain amounts received by assisted living facilities) and 2012 c 10 s 72 & 2004 c 174 s 7;

(112)RCW 82.04.4339 (Deductions—Grants to support salmon restoration) and 2004 c 241 s 1;

(113)RCW 82.04.43391 (Deductions—Commercial aircraft loan interest and fees) and 2010 1st sp.s. c 23 s 112;

(114)RCW 82.04.43392 (Deductions—Qualified dispute resolution centers) and 2012 c 249 s 1;

(115)RCW 82.04.43393 (Deductions—Paymaster services) and 2013 2nd sp.s. c 13 s 102;

(116)RCW 82.04.43394 (Deductions—Cooperative finance organizations) and 2013 2nd sp.s. c 13 s 602;

(117)RCW 82.04.434 (Credit—Public safety standards and testing) and 1991 c 13 s 1;

(118)RCW 82.04.440 (Credit—Persons taxable on multiple activities) and 2011 c 2 s 205 (Initiative Measure No. 1107, approved November 2, 2010) & 2010 1st sp.s. c 23 s 513;

(119)RCW 82.04.4451 (Credit against tax due—Maximum credit—Table) and 2010 1st sp.s. c 23 s 1102, 1997 c 238 s 2, & 1994 sp.s. c 2 s 1;

(120)RCW 82.04.44525 (Credit—New employment for international service activities in eligible areas—Designation of census tracts for eligibility—Records—Tax due upon ineligibility—Interest assessment—Information from employment security department) and 2009 c 535 s 1104, 2008 c 81 s 9, & 1998 c 313 s 2;

(121)RCW 82.04.4461 (Credit—Preproduction development expenditures) and 2013 3rd sp.s. c 2 s 9, 2010 c 114 s 115, 2008 c 81 s 7, 2007 c 54 s 11, & 2003 2nd sp.s. c 1 s 7;

(122)RCW 82.04.4463 (Credit—Property and leasehold taxes paid on property used for manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 10, 2010 1st sp.s. c 23 s 515, (2010 1st sp.s. c 23 s 514 expired June 10, 2010), 2010 c 114 s 116, 2008 c 81 s 8, 2006 c 177 s 10, 2005 c 514 s 501, & 2003 2nd sp.s. c 1 s 15;

(123)RCW 82.04.447 (Credit—Natural or manufactured gas purchased by direct service industrial customers—Reports) and 2001 c 214 s 9;

(124)RCW 82.04.448 (Credit—Manufacturing semiconductor materials) and 2010 c 114 s 117 & 2003 c 149 s 9;

(125)RCW 82.04.4481 (Credit—Property taxes paid by aluminum smelter) and 2015 3rd sp.s. c 6 s 503 & 2011 c 174 s 302;

(126)RCW 82.04.4482 (Credit—Sales of electricity or gas to an aluminum smelter) and 2004 c 24 s 9;

(127)RCW 82.04.4483 (Credit—Programming or manufacturing software in rural counties) and 2010 c 114 s 119 & 2004 c 25 s 1;

(128)RCW 82.04.4486 (Credit—Syrup taxes paid by buyer) and 2006 c 245 s 1;

(129)RCW 82.04.4489 (Credit—Motion picture competitiveness program) and 2012 c 189 s 4, 2008 c 85 s 3, & 2006 c 247 s 5;

(130)RCW 82.04.449 (Credit—Washington customized employment training program) and 2012 c 46 s 3, 2010 c 114 s 121, 2009 c 296 s 3, & 2006 c 112 s 5;

(131)RCW 82.04.540 (Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction) and 2006 c 301 s 1;

(132)RCW 82.04.600 (Exemptions—Materials printed in county, city, town, school district, educational service district, library or library district) and 1979 ex.s. c 266 s 8;

(133)RCW 82.04.601 (Exemptions—Affixing stamp services for cigarette sales) and 2007 c 221 s 5;

(134)RCW 82.04.610 (Exemptions—Import or export commerce) and 2007 c 477 s 2;

(135)RCW 82.04.615 (Exemptions—Certain limited purpose public corporations, commissions, and authorities) and 2007 c 381 s 1;

(136)RCW 82.04.620 (Exemptions—Certain prescription drugs) and 2007 c 447 s 1;

(137)RCW 82.04.625 (Exemptions—Custom farming services) and 2014 c 140 s 10 & 2007 c 334 s 1;

(138)RCW 82.04.627 (Exemptions—Commercial airplane parts) and 2015 c 86 s 301 & 2008 c 81 s 15;

(139)RCW 82.04.635 (Exemptions—Nonprofits providing legal services to low-income persons) and 2009 c 508 s 1;

(140)RCW 82.04.640 (Exemptions—Washington vaccine association—Certain assessments received) and 2010 c 174 s 16;

(141)RCW 82.04.645 (Exemptions—Financial institutions—Amounts received from certain affiliated persons) and 2011 c 174 s 102 & 2010 1st sp.s. c 23 s 110;

(142)RCW 82.04.650 (Exemptions—Investment conduits and securitization entities) and 2010 1st sp.s. c 23 s 111;

(143)RCW 82.04.655 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 11;

(144)RCW 82.04.750 (Exemptions—Restaurant employee meals) and 2015 c 86 s 302 & 2011 c 55 s 1;

(145)RCW 82.32.045 (Taxes—When due and payable—Reporting periods—Verified annual returns—Relief from filing requirements) and 2010 1st sp.s. c 23 s 1103, 2006 c 256 s 1, 2003 1st sp.s. c 13 s 8, 1999 c 357 s 1, 1996 c 111 s 3, 1983 2nd ex.s. c 3 s 63, 1982 1st ex.s. c 35 s 27, 1981 c 172 s 7, & 1981 c 7 s 1;

(146)RCW 82.32.055 (Interest and penalties—Waiver for military personnel) and 2008 c 184 s 1;

(147)RCW 82.62.030 (Allowance of tax credits—Limitations) and 2007 c 485 s 3, 2001 c 320 s 13, 1999 c 164 s 306, 1997 c 366 s 5, 1996 c 1 s 3, & 1986 c 116 s 17;

(148)RCW 82.62.045 (Tax credits for eligible business projects in designated community empowerment zones) and 2007 c 485 s 4 & 1999 c 164 s 307;

(149)RCW 82.70.020 (Tax credit authorized) and 2015 3rd sp.s. c 44 s 413, 2015 1st sp.s. c 10 s 708, 2014 c 222 s 704, 2013 c 306 s 718, 2005 c 297 s 3, & 2003 c 364 s 2;

(150)RCW 82.73.030 (Credit authorized—Limitations) and 2005 c 514 s 904;

(151)RCW 82.12.022 (Natural or manufactured gas—Use tax imposed—Exemption) and 2015 3rd sp.s. c 6 s 506, 2014 c 216 s 304, & 2011 c 174 s 304;

(152)RCW 82.12.024 (Deferral of use tax on certain users of natural or manufactured gas) and 2001 c 214 s 10;

(153)RCW 82.24.260 (Selling or disposal of unstamped cigarettes—Person to pay and remit tax or affix stamps—Liability) and 2003 c 114 s 9, 1995 c 278 s 11, 1987 c 80 s 3, & 1986 c 3 s 13;

(154)RCW 82.24.290 (Exceptions—Federal instrumentalities and purchasers from federal instrumentalities) and 1995 c 278 s 14;

(155)RCW 82.24.295 (Exceptions—Sales by Indian retailer under cigarette tax contract) and 2012 2nd sp.s. c 4 s 10 & 2001 c 235 s 6;

(156)RCW 82.26.040 (When tax not applicable under laws of United States) and 1961 c 15 s 82.26.040;

(157)RCW 82.26.110 (When credit may be obtained for tax paid) and 2007 c 221 s 4, 2005 c 180 s 9, 1975 1st ex.s. c 278 s 76, & 1961 c 15 s 82.26.110;

(158)RCW 82.27.010 (Definitions) and 1995 c 372 s 4 & 1985 c 413 s 1;

(159)RCW 82.27.020 (Excise tax imposed—Deduction—Measure of tax—Rates—Additional tax imposed) and 2010 c 193 s 16, 2005 c 110 s 3, 2001 c 320 s 9, 1999 c 126 s 3, 1993 sp.s. c 17 s 12, 1985 c 413 s 2, 1983 2nd ex.s. c 3 s 17, 1983 c 284 s 6, 1982 1st ex.s. c 35 s 10, & 1980 c 98 s 2;

(160)RCW 82.27.030 (Exemptions) and 1995 2nd sp.s. c 7 s 1, 1985 c 413 s 3, & 1980 c 98 s 3;

(161)RCW 82.27.040 (Credit for taxes paid to another taxing authority) and 1985 c 413 s 4 & 1980 c 98 s 4;

(162)RCW 83.100.020 (Definitions) and 2013 2nd sp.s. c 2 s 2, 2013 c 23 s 341, 2005 c 516 s 2, 2001 c 320 s 15, 1999 c 358 s 19, 1998 c 292 s 401, 1994 c 221 s 70, 1993 c 73 s 9, 1990 c 224 s 1, 1988 c 64 s 2, & 1981 2nd ex.s. c 7 s 83.100.020 (Initiative Measure No. 402, approved November 3, 1981);

(163)RCW 83.100.046 (Deduction—Property used for farming—Requirements, conditions) and 2010 c 106 s 236, (2010 c 106 s 235 expired January 1, 2014), 2009 c 521 s 191, 2005 c 514 s 1201, & 2005 c 516 s 4;

(164)RCW 83.100.047 (Marital deduction, qualified domestic trust—Election—State registered domestic partner entitled to deduction—Other deductions taken for income tax purposes disallowed) and 2013 2nd sp.s. c 2 s 6, (2013 2nd sp.s. c 2 s 5 expired January 1, 2014), 2009 c 521 s 192, & 2005 c 516 s 13;

(165)RCW 83.100.048 (Deduction—Qualified family-owned business interests) and 2013 2nd sp.s. c 2 s 3;

(166)RCW 35.58.560 (Taxes—Counties or cities not to impose on certain operations—Credits or offsets against state taxes—Refund of motor vehicle fuel taxes paid) and 1971 ex.s. c 303 s 10 & 1967 c 105 s 16;

(167)RCW 82.42.020 (Aircraft fuel tax imposed—Rate) and 2013 c 225 s 302, 2005 c 341 s 3, 2003 c 375 s 5, 1996 c 104 s 13, 1982 1st ex.s. c 25 s 2, 1969 ex.s. c 254 s 2, & 1967 ex.s. c 10 s 2;

(168)RCW 82.42.030 (Exemptions) and 2013 c 225 s 303, 2005 c 341 s 4, 1989 c 193 s 4, 1982 1st ex.s. c 25 s 4, & 1967 ex.s. c 10 s 3;

(169)RCW 82.42.230 (Refunds) and 2013 c 225 s 417;

(170)RCW 82.38.080 (Exemptions) and 2013 c 225 s 111, 2009 c 352 s 1, 2008 c 237 s 1, 1998 c 176 s 60, 1996 c 244 s 6, 1993 c 141 s 2, 1990 c 185 s 1, 1983 c 108 s 4, 1979 c 40 s 4, & 1973 c 42 s 1;

(171)RCW 82.38.180 (Refunds and credits) and 2013 c 225 s 119, 2007 c 515 s 29, 1998 c 176 s 71, 1972 ex.s. c 138 s 4, & 1971 ex.s. c 175 s 19;

(172)RCW 82.21.040 (Exemptions) and 2015 3rd sp.s. c 6 s 1902 & 1989 c 2 s 11 (Initiative Measure No. 97, approved November 8, 1988);

(173)RCW 82.21.050 (Credits) and 1989 c 2 s 12 (Initiative Measure No. 97, approved November 8, 1988);

(174)RCW 35.21.755 (Public corporations—Exemption or immunity from taxation—In lieu excise tax) and 2007 c 104 s 16, 2000 2nd sp.s. c 4 s 29, 1999 c 266 s 1, 1995 c 399 s 38, 1993 c 220 s 1, 1990 c 131 s 1, 1987 c 282 s 1, 1985 c 332 s 5, 1984 c 116 s 1, 1979 ex.s. c 196 s 9, 1977 ex.s. c 35 s 1, & 1974 ex.s. c 37 s 7;

(175)RCW 48.14.020 (Premium taxes) and 2016 c 133 s 1, 2013 2nd sp.s. c 6 s 6, 2013 c 325 s 4, 2009 c 161 s 3, 2008 c 217 s 6, 1986 c 296 s 1, 1983 2nd ex.s. c 3 s 7, 1982 2nd ex.s. c 10 s 1, 1982 1st ex.s. c 35 s 15, 1979 ex.s. c 233 s 2, 1969 ex.s. c 241 s 9, & 1947 c 79 s .14.02;

(176)RCW 48.14.0201 (Premiums and prepayments tax—Health care services—Exemptions—State preemption) and 2016 c 133 s 2, 2013 2nd sp.s. c 6 s 5, 2013 c 325 s 3, 2011 c 47 s 8, & 2009 c 479 s 41;

(177)RCW 48.14.021 (Reduction of tax—Policies connected with pension, etc., plans exempt or qualified under internal revenue code) and 1975-'76 2nd ex.s. c 119 s 1, 1974 ex.s. c 132 s 1, & 1963 c 166 s 1;

(178)RCW 48.14.022 (Taxes—Exemptions and deductions) and 1995 c 304 s 1 & 1987 c 431 s 23;

(179)RCW 48.32.145 (Credit against premium tax for assessments paid pursuant to RCW 48.32.060(1)(c)) and 1997 c 300 s 1, 1993 sp.s. c 25 s 901, 1977 ex.s. c 183 s 1, & 1975-'76 2nd ex.s. c 109 s 11;

(180)RCW 48.32A.125 (Credits for assessments paid—Tax offsets) and 2001 c 50 s 13;

(181)RCW 48.36A.240 (Funds tax exempt, exception) and 1987 c 366 s 24;

(182)RCW 82.29A.020 (Definitions) and 2015 3rd sp.s. c 6 s 2004, 2015 3rd sp.s. c 6 s 2003, 2014 c 207 s 3, 2014 c 140 s 26, 2012 2nd sp.s. c 6 s 501, 1999 c 220 s 2, 1991 c 272 s 23, 1986 c 285 s 1, 1979 ex.s. c 196 s 11, & 1975-'76 2nd ex.s. c 61 s 2;

(183)RCW 82.29A.120 (Allowable credits) and 2013 c 235 s 3, 1994 c 95 s 2, 1986 c 285 s 2, & 1975-'76 2nd ex.s. c 61 s 12;

(184)RCW 82.29A.125 (Exemptions—Electric vehicle infrastructure) and 2009 c 459 s 3;

(185)RCW 82.29A.130 (Exemptions—Certain property) and 2008 c 194 s 1, 2008 c 84 s 2, & 2007 c 90 s 1;

(186)RCW 82.29A.132 (Exemptions—Operation of state route No. 16) and 1998 c 179 s 6;

(187)RCW 82.29A.134 (Exemptions—Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 25;

(188)RCW 82.29A.135 (Exemptions—Property used to manufacture alcohol, biodiesel, or wood biomass fuel) and 2010 1st sp.s. c 11 s 6 & 2008 c 268 s 2;

(189)RCW 82.29A.136 (Exemptions—Certain residential and recreational lots) and 2001 c 26 s 1;

(190)RCW 82.29A.137 (Exemptions—Certain leasehold interests related to the manufacture of superefficient airplanes) and 2013 3rd sp.s. c 2 s 13, 2010 c 114 s 134, & 2003 2nd sp.s. c 1 s 13;

(191)RCW 82.29A.138 (Exemptions—Certain amateur radio repeaters) and 2007 c 21 s 1;

(192)RCW 66.20.010 (Permits classified—Issuance—Fees—Waiver of provisions during state of emergency) and 2016 c 235 s 6 & 2016 c 129 s 1;

(193)RCW 66.24.290 (Authorized, prohibited sales—Monthly reports—Added tax—Distribution—Late payment penalty—Additional taxes, purposes) and 2010 1st sp.s. c 23 s 1301, 2009 c 479 s 43, 2006 c 302 s 7, 2003 c 167 s 5, & 1999 c 281 s 14;

(194)RCW 82.19.050 (Exemptions) and 2005 c 289 s 1, 2003 c 120 s 1, 2001 1st sp.s. c 9 s 7, (2001 1st sp.s. c 9 s 8 expired July 22, 2001), 2001 c 118 s 7, 1992 c 175 s 7, & 1971 ex.s. c 307 s 17;

(195)RCW 82.23B.030 (Exemption) and 2015 c 274 s 15, 1992 c 73 s 9, & 1991 c 200 s 803;

(196)RCW 82.23B.040 (Credit—Crude oil or petroleum exported or sold for export) and 2015 c 274 s 16, 1992 c 73 s 10, & 1991 c 200 s 804;

(197)RCW 82.23B.045 (Refund or credit—Petroleum products used by consumers for nonfuel purpose or used in manufacture of nonfuel item) and 1992 c 73 s 8;

(198)RCW 67.16.105 (Gross receipts—Commission's percentage—Distributions) and 2011 c 12 s 1, 2010 c 39 s 1, 2004 c 246 s 7, 2003 1st sp.s. c 27 s 1, 1998 c 345 s 6, 1997 c 87 s 3, 1995 c 173 s 2, 1994 c 159 s 2, 1993 c 170 s 2, 1991 c 270 s 6, 1987 c 347 s 4, 1985 c 146 s 7, 1982 c 32 s 3, & 1979 c 31 s 6;

(199)RCW 82.23A.010 (Definitions) and 2012 1st sp.s. c 3 s 4, 2004 c 203 s 4, & 1989 c 383 s 15;

(200)RCW 82.16.305 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 14;

(201)RCW 82.48.110 (Aircraft not to be subject to ad valorem tax—Exceptions) and 1967 ex.s. c 9 s 6 & 1961 c 15 s 82.48.110;

(202)RCW 82.16.020 (Public utility tax imposed—Additional tax imposed—Deposit of moneys) and 2015 3rd sp.s. c 6 s 703, 2013 2nd sp.s. c 9 s 7, 2011 1st sp.s. c 48 s 7033, 2011 1st sp.s. c 48 s 7032, (2009 c 469 s 702 expired June 30, 2013), 1996 c 150 s 2, 1989 c 302 s 204, 1986 c 282 s 14, 1985 c 471 s 10, 1983 2nd ex.s. c 3 s 13, 1982 2nd ex.s. c 5 s 1, 1982 1st ex.s. c 35 s 5, 1971 ex.s. c 299 s 12, 1967 ex.s. c 149 s 24, 1965 ex.s. c 173 s 21, 1961 c 293 s 13, & 1961 c 15 s 82.16.020;

(203)RCW 82.16.040 (Exemption) and 1996 c 111 s 4 & 1961 c 15 s 82.16.040;

(204)RCW 82.16.0421 (Exemptions—Sales to electrolytic processing businesses) and 2010 c 114 s 133, 2009 c 434 s 1, & 2004 c 240 s 1;

(205)RCW 82.16.047 (Exemptions—Ride sharing) and 1999 c 358 s 12 & 1979 c 111 s 18;

(206)RCW 82.16.0491 (Credit—Contributions to an electric utility rural economic development revolving fund) and 2008 c 131 s 4, 2004 c 238 s 1, & 1999 c 311 s 402;

(207)RCW 82.16.0495 (Credit—Electricity sold to a direct service industrial customer) and 2001 c 214 s 11;

(208)RCW 82.16.0497 (Credit—Light and power business, gas distribution business) and 2006 c 213 s 1 & 2001 c 214 s 13;

(209)RCW 82.16.0498 (Credit—Sales of electricity or gas to an aluminum smelter) and 2004 c 24 s 13;

(210)RCW 82.16.050 (Deductions in computing tax) and 2014 c 140 s 25, 2007 c 330 s 1, 2006 c 336 s 1, 2004 c 153 s 308, 2000 c 245 s 1, 1994 c 124 s 12, 1989 c 302 s 103, 1987 c 207 s 1, 1982 2nd ex.s. c 9 s 3, 1977 ex.s. c 368 s 1, 1967 ex.s. c 149 s 25, 1965 ex.s. c 173 s 22, & 1961 c 15 s 82.16.050;

(211)RCW 82.16.053 (Deductions in computing tax—Light and power businesses) and 1996 c 145 s 1 & 1994 c 236 s 1;

(212)RCW 82.16.055 (Deductions relating to energy conservation or production from renewable resources) and 1980 c 149 s 3;

(213)RCW 82.16.130 (Renewable energy system cost recovery—Light/power business tax credit) and 2010 c 202 s 3, 2009 c 469 s 506, & 2005 c 300 s 4;

(214)RCW 82.16.300 (Exemptions—Custom farming services) and 2007 c 334 s 2;

(215)RCW 82.45.010 ("Sale" defined) and 2014 c 58 s 24 & 2010 1st sp.s. c 23 s 207;

(216)RCW 82.45.190 (Exemptions—State route No. 16 corridor transportation systems and facilities) and 1998 c 179 s 7;

(217)RCW 82.45.195 (Exemptions—Standing timber sales) and 2014 c 97 s 308, 2010 1st sp.s. c 23 s 518, & 2007 c 48 s 7;

(218)RCW 36.100.090 (Tax deferral—New public facilities) and 1995 1st sp.s. c 14 s 6;

(219)RCW 36.102.070 (Deferral of taxes—Application by public stadium authority—Department of revenue approval—Repayment—Schedules—Interest—Debt for taxes—Information not confidential) and 1997 c 220 s 201 (Referendum Bill No. 48, approved June 17, 1997);

(220)RCW 47.01.412 (State route No. 520 improvements—Tax deferrals—Definition) and 2008 c 270 s 7;

(221)RCW 47.46.060 (Deferral of taxes—Application—Repayment) and 2015 3rd sp.s. c 44 s 405, 2012 c 77 s 1, 2002 c 114 s 18, & 1998 c 179 s 4;

(222)RCW 82.04.050 ("Sale at retail," "retail sale") and 2015 3rd sp.s. c 6 s 1105, 2015 3rd sp.s. c 6 s 1104, 2015 c 169 s 1, 2013 2nd sp.s. c 13 s 802, & 2011 c 174 s 202;

(223)RCW 82.04.213 ("Agricultural product," "farmer," "marijuana") and 2015 3rd sp.s. c 6 s 1102 & 2014 c 140 s 2;

(224)RCW 82.08.010 (Definitions) and 2014 c 140 s 11, 2010 c 106 s 210, 2009 c 535 s 303, 2007 c 6 s 1302, (2007 c 6 s 1301 expired July 1, 2008), 2006 c 301 s 2, 2005 c 514 s 110, 2004 c 153 s 406, 2003 c 168 s 101, 1985 c 38 s 3, 1985 c 2 s 2 (Initiative Measure No. 464, approved November 6, 1984), 1983 1st ex.s. c 55 s 1, 1967 ex.s. c 149 s 18, 1963 c 244 s 1, & 1961 c 15 s 82.08.010;

(225)RCW 82.08.0203 (Exemptions—Trail grooming services) and 2008 c 260 s 1;

(226)RCW 82.08.0205 (Exemptions—Waste vegetable oil) and 2008 c 237 s 2;

(227)RCW 82.12.0205 (Exemptions—Waste vegetable oil) and 2008 c 237 s 3;

(228)RCW 82.08.0206 (Exemptions—Working families—Eligible low-income persons) and 2008 c 325 s 2;

(229)RCW 82.08.0208 (Exemptions—Digital codes) and 2009 c 535 s 501;

(230)RCW 82.12.0208 (Exemptions—Digital codes) and 2009 c 535 s 601;

(231)RCW 82.08.02081 (Exemptions—Audio or video programming) and 2009 c 535 s 502;

(232)RCW 82.12.02081 (Exemptions—Audio or video programming) and 2009 c 535 s 602;

(233)RCW 82.08.02082 (Exemptions—Digital products or services—Ingredient or component—Made available for free) and 2010 c 111 s 401 & 2009 c 535 s 503;

(234)RCW 82.12.02082 (Exemptions—Digital products or services—Made available for free to general public) and 2010 c 111 s 501 & 2009 c 535 s 603;

(235)RCW 82.08.02087 (Exemptions—Digital goods and services—Purchased for business purposes) and 2010 c 111 s 402 & 2009 c 535 s 504;

(236)RCW 82.12.02087 (Exemptions—Digital goods, codes, and services—Used for business purposes) and 2010 c 111 s 502 & 2009 c 535 s 607;

(237)RCW 82.08.02088 (Exemptions—Digital products—Business buyers—Concurrently available for use within and outside state) and 2009 c 535 s 701;

(238)RCW 82.12.02088 (Exemptions—Digital products—Business buyers—Concurrently available for use within and outside state—Apportionment) and 2009 c 535 s 702;

(239)RCW 82.08.0251 (Exemptions—Casual and isolated sales) and 1980 c 37 s 19;

(240)RCW 82.08.0252 (Exemptions—Sales by persons taxable under chapter 82.16 RCW) and 1980 c 37 s 20;

(241)RCW 82.08.02525 (Exemptions—Sale of copied public records by state and local agencies) and 2011 c 60 s 49, 2009 c 535 s 505, & 1996 c 63 s 1;

(242)RCW 82.12.02525 (Exemptions—Sale of copied public records by state and local agencies) and 2011 c 60 s 50, 2009 c 535 s 609, & 1996 c 63 s 2;

(243)RCW 82.08.0253 (Exemptions—Sale and distribution of newspapers) and 2009 c 535 s 506 & 1980 c 37 s 21;

(244)RCW 82.12.0345 (Exemptions—Use of newspapers) and 2009 c 535 s 618 & 1994 c 124 s 11;

(245)RCW 82.08.02535 (Exemptions—Sales and distribution of magazines or periodicals by subscription for fund-raising) and 2009 c 535 s 507 & 1995 2nd sp.s. c 8 s 1;

(246)RCW 82.08.02537 (Exemptions—Sales of academic transcripts) and 2009 c 535 s 508 & 1996 c 272 s 2;

(247)RCW 82.12.0347 (Exemptions—Use of academic transcripts) and 2009 c 535 s 619 & 1996 c 272 s 3;

(248)RCW 82.08.0254 (Exemptions—Nontaxable sales) and 1980 c 37 s 22;

(249)RCW 82.12.0255 (Exemptions—Nontaxable tangible personal property, warranties, and digital products) and 2009 c 535 s 610, 2005 c 514 s 107, 2003 c 5 s 4, & 1980 c 37 s 55;

(250)RCW 82.08.0255 (Exemptions—Sales of motor vehicle and special fuel—Conditions—Credit or refund of special fuel used outside this state in interstate commerce) and 2013 c 225 s 640, 2011 1st sp.s. c 16 s 4, 2007 c 223 s 9, 2005 c 443 s 5, & 1998 c 176 s 4;

(251)RCW 82.12.0256 (Exemptions—Use of motor vehicle and special fuel—Conditions) and 2013 c 225 s 646, 2011 1st sp.s. c 16 s 5, 2007 c 223 s 10, 2005 c 443 s 6, & 1998 c 176 s 5;

(252)RCW 82.08.0256 (Exemptions—Sale of the operating property of a public utility to the state or a political subdivision) and 2010 c 106 s 213, 2009 c 535 s 509, & 1980 c 37 s 24;

(253)RCW 82.12.0257 (Exemptions—Use of personal property of the operating property of a public utility by state or political subdivision) and 2010 c 106 s 220, 2009 c 535 s 611, & 1980 c 37 s 57;

(254)RCW 82.08.02565 (Exemptions—Sales of machinery and equipment for manufacturing, research and development, or a testing operation—Labor and services for installation—Exemption certificate—Rules) and 2015 3rd sp.s. c 5 s 301;

(255)RCW 82.12.02565 (Exemptions—Machinery and equipment used for manufacturing, research and development, or a testing operation) and 2015 3rd sp.s. c 5 s 302;

(256)RCW 82.08.025651 (Exemptions—Sales of machinery and equipment to public research institutions) and 2011 c 23 s 4;

(257)RCW 82.12.025651 (Exemptions—Use of machinery and equipment by public research institutions) and 2011 c 23 s 5;

(258)RCW 82.08.02566 (Exemptions—Sales of tangible personal property incorporated in prototype for parts, auxiliary equipment, and aircraft modification—Limitations on yearly exemption) and 2003 c 168 s 208, 1997 c 302 s 1, & 1996 c 247 s 4;

(259)RCW 82.12.02566 (Exemptions—Use of tangible personal property incorporated in prototype for aircraft parts, auxiliary equipment, and aircraft modification—Limitations on yearly exemption) and 2003 c 168 s 209, 1997 c 302 s 2, & 1996 c 247 s 5;

(260)RCW 82.08.02568 (Exemptions—Sales of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale) and 1996 c 170 s 1;

(261)RCW 82.12.02568 (Exemptions—Use of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale) and 1996 c 170 s 2;

(262)RCW 82.08.02569 (Exemptions—Sales of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory) and 1996 c 113 s 1;

(263)RCW 82.12.02569 (Exemptions—Use of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory) and 1996 c 113 s 2;

(264)RCW 82.08.0257 (Exemptions—Auction sales of personal property used in farming) and 2014 c 140 s 15, 2009 c 535 s 511, & 1980 c 37 s 25;

(265)RCW 82.12.0258 (Exemptions—Use of personal property previously used in farming and purchased from farmer at auction) and 2014 c 140 s 16, 2009 c 535 s 612, & 1980 c 37 s 58;

(266)RCW 82.08.02573 (Exemptions—Sales by a nonprofit organization for fund-raising activities) and 2010 c 106 s 214 & 1998 c 336 s 3;

(267)RCW 82.08.0258 (Exemptions—Sales to federal corporations providing aid and relief) and 1980 c 37 s 26;

(268)RCW 82.12.0259 (Exemptions—Use of personal property, digital automated services, or certain other services by federal corporations providing aid and relief) and 2009 c 535 s 613, 2003 c 5 s 7, & 1980 c 37 s 59;

(269)RCW 82.08.0259 (Exemptions—Sales of livestock) and 2001 c 118 s 4 & 1980 c 37 s 27;

(270)RCW 82.12.0261 (Exemptions—Use of livestock) and 2001 c 118 s 5 & 1980 c 37 s 60;

(271)RCW 82.08.026 (Exemptions—Sales of natural or manufactured gas) and 1994 c 124 s 8 & 1989 c 384 s 4;

(272)RCW 82.12.023 (Natural or manufactured gas, exempt from use tax imposed by RCW 82.12.020) and 1994 c 124 s 10 & 1989 c 384 s 5;

(273)RCW 82.14.030 (Sales and use taxes authorized—Additional taxes authorized—Maximum rates) and 2014 c 216 s 307, 2008 c 86 s 101, 1989 c 384 s 6, 1982 1st ex.s. c 49 s 17, & 1970 ex.s. c 94 s 4;

(274)RCW 82.08.0261 (Exemptions—Sales of personal property for use connected with private or common carriers in interstate or foreign commerce) and 2014 c 216 s 405 & 1980 c 37 s 28;

(275)RCW 82.08.0262 (Exemptions—Sales of airplanes, locomotives, railroad cars, or watercraft for use in interstate or foreign commerce or outside the territorial waters of the state or airplanes sold to United States government—Components thereof and of motor vehicles or trailers used for constructing, repairing, cleaning, etc.—Labor and services for constructing, repairing, cleaning, etc.) and 2015 c 86 s 305, 2009 c 503 s 1, 1998 c 311 s 5, 1994 c 43 s 1, & 1980 c 37 s 29;

(276)RCW 82.12.0254 (Exemptions—Use of airplanes, locomotives, railroad cars, or watercraft used in interstate or foreign commerce or outside state's territorial waters—Components—Use of vehicles in the transportation of persons or property across state boundaries—Conditions—Use of vehicle under trip permit to point outside state) and 2015 c 86 s 306, 2010 c 161 s 905, 2009 c 503 s 2, 2003 c 5 s 3, 1998 c 311 s 7, 1995 c 63 s 2, & 1980 c 37 s 54;

(277)RCW 82.08.0263 (Exemptions—Sales of motor vehicles and trailers for use in transporting persons or property in interstate or foreign commerce) and 1998 c 311 s 6, 1995 c 63 s 1, & 1980 c 37 s 30;

(278)RCW 82.08.0264 (Exemptions—Sales of motor vehicles, trailers, or campers to nonresidents for use outside the state) and 2010 c 161 s 1165, 2007 c 135 s 1, & 1980 c 37 s 31;

(279)RCW 82.08.0266 (Exemptions—Sales of watercraft to nonresidents for use outside the state) and 2013 c 23 s 316, 1999 c 358 s 5, & 1980 c 37 s 33;

(280)RCW 82.08.0267 (Exemptions—Sales of poultry for producing poultry and poultry products for sale) and 1980 c 37 s 34;

(281)RCW 82.12.0262 (Exemptions—Use of poultry for producing poultry and poultry products for sale) and 1980 c 37 s 61;

(282)RCW 82.08.0268 (Exemptions—Sales of machinery and implements, and related parts and labor, for farming to nonresidents for use outside the state) and 1998 c 167 s 1 & 1980 c 37 s 35;

(283)RCW 82.08.0269 (Exemptions—Sales for use in states, territories, and possessions of the United States which are not contiguous to any other state) and 2013 c 23 s 317 & 1980 c 37 s 36;

(284)RCW 82.08.0271 (Exemptions—Sales to municipal corporations, the state, and political subdivisions of tangible personal property, labor and services on watershed protection and flood prevention contracts) and 1980 c 37 s 37;

(285)RCW 82.12.930 (Exemptions—Watershed protection or flood prevention) and 2003 c 5 s 17;

(286)RCW 82.08.0272 (Exemptions—Sales of semen for artificial insemination of livestock) and 1980 c 37 s 38;

(287)RCW 82.12.0267 (Exemptions—Use of semen in artificial insemination of livestock) and 1980 c 37 s 66;

(288)RCW 82.08.0273 (Exemptions—Sales to nonresidents of tangible personal property, digital goods, and digital codes for use outside the state—Proof of nonresident status—Penalties) and 2014 c 140 s 17, 2011 c 7 s 1, 2010 c 106 s 215, 2009 c 535 s 512, 2007 c 135 s 2, 2003 c 53 s 399, 1993 c 444 s 1, 1988 c 96 s 1, 1982 1st ex.s. c 5 s 1, & 1980 c 37 s 39;

(289)RCW 82.08.0274 (Exemptions—Sales of form lumber to person engaged in constructing, repairing, etc., structures for consumers) and 1980 c 37 s 40;

(290)RCW 82.12.0268 (Exemptions—Use of form lumber by persons engaged in constructing, repairing, etc., structures for consumers) and 1980 c 37 s 67;

(291)RCW 82.08.02745 (Exemptions—Charges for labor and services or sales of tangible personal property related to agricultural employee housing—Exemption certificate—Rules) and 2014 c 140 s 18, 2007 c 54 s 14, 1997 c 438 s 1, & 1996 c 117 s 1;

(292)RCW 82.12.02685 (Exemptions—Use of tangible personal property related to agricultural employee housing) and 1997 c 438 s 2 & 1996 c 117 s 2;

(293)RCW 82.08.0275 (Exemptions—Sales of and labor and service charges for mining, sorting, crushing, etc., of sand, gravel, and rock from county or city quarry for public road purposes) and 1980 c 37 s 41;

(294)RCW 82.12.0269 (Exemptions—Use of sand, gravel, or rock to extent of labor and service charges for mining, sorting, crushing, etc., thereof from county or city quarry for public road purposes) and 1980 c 37 s 68;

(295)RCW 82.08.0277 (Exemptions—Sales of pollen) and 1980 c 37 s 43;

(296)RCW 82.12.0273 (Exemptions—Use of pollen) and 1980 c 37 s 71;

(297)RCW 82.08.0278 (Exemptions—Sales between political subdivisions resulting from annexation or incorporation) and 1980 c 37 s 44;

(298)RCW 82.12.0274 (Exemptions—Use of tangible personal property by political subdivision resulting from annexation or incorporation) and 1980 c 37 s 72;

(299)RCW 82.08.0279 (Exemptions—Renting or leasing of motor vehicles and trailers to a nonresident for use in the transportation of persons or property across state boundaries) and 1980 c 37 s 45;

(300)RCW 82.08.02795 (Exemptions—Sales to free hospitals) and 1993 c 205 s 1;

(301)RCW 82.12.02745 (Exemptions—Use by free hospitals of certain items) and 1993 c 205 s 2;

(302)RCW 82.08.02805 (Exemptions—Sales to qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s 2 & 1995 2nd sp.s. c 9 s 4;

(303)RCW 82.12.02747 (Exemptions—Use of medical products by qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s 3 & 1995 2nd sp.s. c 9 s 5;

(304)RCW 82.08.02806 (Exemptions—Sales of human blood, tissue, organs, bodies, or body parts for medical research and quality control testing) and 1996 c 141 s 1;

(305)RCW 82.12.02748 (Exemptions—Use of human blood, tissue, organs, bodies, or body parts for medical research or quality control testing) and 1996 c 141 s 2;

(306)RCW 82.08.02807 (Exemptions—Sales to organ procurement organization) and 2014 c 97 s 306 & 2002 c 113 s 2;

(307)RCW 82.12.02749 (Exemptions—Use of medical supplies, chemicals, or materials by organ procurement organization) and 2002 c 113 s 3;

(308)RCW 82.08.0281 (Exemptions—Sales of prescription drugs) and 2014 c 140 s 19, 2004 c 153 s 108, 2003 c 168 s 403, 1993 sp.s. c 25 s 308, & 1980 c 37 s 46;

(309)RCW 82.12.0275 (Exemptions—Use of certain drugs or family planning devices) and 2003 c 168 s 406, 1993 sp.s. c 25 s 309, & 1980 c 37 s 73;

(310)RCW 82.08.0282 (Exemptions—Sales of returnable containers for beverages and foods) and 1980 c 37 s 47;

(311)RCW 82.12.0276 (Exemptions—Use of returnable containers for beverages and foods) and 1980 c 37 s 74;

(312)RCW 82.08.0283 (Exemptions—Certain medical items) and 2007 c 6 s 1101, 2004 c 153 s 101, 2003 c 168 s 409, 2001 c 75 s 1, 1998 c 168 s 2, 1997 c 224 s 1, 1996 c 162 s 1, 1991 c 250 s 2, 1986 c 255 s 1, 1980 c 86 s 1, & 1980 c 37 s 48;

(313)RCW 82.12.0277 (Exemptions—Certain medical items) and 2007 c 6 s 1102 & 2004 c 153 s 109;

(314)RCW 82.08.0285 (Exemptions—Sales of ferry vessels to the state or local governmental units—Components thereof—Labor and service charges) and 1980 c 37 s 50;

(315)RCW 82.12.0279 (Exemptions—Use of ferry vessels by the state or local governmental units—Components thereof) and 2003 c 5 s 9 & 1980 c 37 s 77;

(316)RCW 82.08.0287 (Exemptions—Sales of passenger motor vehicles as ride-sharing vehicles) and 2014 c 97 s 503, 2001 c 320 s 4, 1996 c 244 s 4, 1995 c 274 s 2, 1993 c 488 s 2, & 1980 c 166 s 1;

(317)RCW 82.12.0282 (Exemptions—Use of vans as ride-sharing vehicles) and 2014 c 97 s 504, 2001 c 320 s 5, 1999 c 358 s 11, 1996 c 88 s 4, 1993 c 488 s 4, & 1980 c 166 s 2;

(318)RCW 82.08.02875 (Exemptions—Vehicle parking charges subject to tax at stadium and exhibition center) and 1997 c 220 s 203 (Referendum Bill No. 48, approved June 17, 1997);

(319)RCW 82.08.0288 (Exemptions—Lease of certain irrigation equipment) and 2014 c 140 s 20 & 1983 1st ex.s. c 55 s 5;

(320)RCW 82.12.0283 (Exemptions—Use of certain irrigation equipment) and 2014 c 140 s 21 & 1983 1st ex.s. c 55 s 6;

(321)RCW 82.08.0291 (Exemptions—Sales of amusement and recreation services or personal services by nonprofit youth organization—Local government physical fitness classes) and 2015 c 169 s 4, 2000 c 103 s 8, 1994 c 85 s 1, & 1981 c 74 s 2;

(322)RCW 82.08.02915 (Exemptions—Sales used by health or social welfare organizations for alternative housing for youth in crisis) and 1998 c 183 s 1, 1997 c 386 s 56, & 1995 c 346 s 1;

(323)RCW 82.12.02915 (Exemptions—Use of items by health or social welfare organizations for alternative housing for youth in crisis) and 1998 c 183 s 2, 1997 c 386 s 57, & 1995 c 346 s 2;

(324)RCW 82.08.0293 (Exemptions—Sales of food and food ingredients) and 2014 c 140 s 22, 2011 c 2 s 301 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 902, (2010 1st sp.s. c 23 s 901 expired July 1, 2010), 2010 c 106 s 216, 2009 c 483 s 2, 2004 c 153 s 201, 2003 c 168 s 301, 1988 c 103 s 1, 1986 c 182 s 1, 1985 c 104 s 1, & 1982 1st ex.s. c 35 s 33;

(325)RCW 82.12.0293 (Exemptions—Use of food and food ingredients) and 2011 c 2 s 303 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 903, 2009 c 483 s 4, 2003 c 168 s 303, 1988 c 103 s 2, 1986 c 182 s 2, 1985 c 104 s 2, & 1982 1st ex.s. c 35 s 34;

(326)RCW 82.08.0294 (Exemptions—Sales of feed for cultivating or raising fish for sale) and 1985 c 148 s 3;

(327)RCW 82.12.0294 (Exemptions—Use of feed for cultivating or raising fish for sale) and 1985 c 148 s 4;

(328)RCW 82.08.0296 (Exemptions—Sales of feed consumed by livestock at a public livestock market) and 1986 c 265 s 1;

(329)RCW 82.12.0296 (Exemptions—Use of feed consumed by livestock at a public livestock market) and 1986 c 265 s 2;

(330)RCW 82.08.0297 (Exemptions—Sales of food purchased under the supplemental nutrition assistance program) and 2011 c 174 s 103, 1998 c 79 s 18, & 1987 c 28 s 1;

(331)RCW 82.12.0297 (Exemptions—Use of food purchased under the supplemental nutrition assistance program) and 2011 c 174 s 104, 1998 c 79 s 19, & 1987 c 28 s 2;

(332)RCW 82.08.0298 (Exemptions—Sales of diesel fuel for use in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state) and 1987 c 494 s 1;

(333)RCW 82.12.0298 (Exemptions—Use of diesel fuel in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state) and 1987 c 494 s 2;

(334)RCW 82.08.0299 (Exemptions—Emergency lodging for homeless persons—Conditions) and 1988 c 61 s 1;

(335)RCW 82.08.031 (Exemptions—Sales to artistic or cultural organizations of certain objects acquired for exhibition or presentation) and 1981 c 140 s 4;

(336)RCW 82.12.031 (Exemptions—Use by artistic or cultural organizations of certain objects) and 1981 c 140 s 5;

(337)RCW 82.08.0311 (Exemptions—Sales of materials and supplies used in packing horticultural products) and 1988 c 68 s 1;

(338)RCW 82.12.0311 (Exemptions—Use of materials and supplies in packing horticultural products) and 1988 c 68 s 2;

(339)RCW 82.08.0315 (Exemptions—Rentals or sales related to motion picture or video productions—Exceptions—Certificate) and 1997 c 61 s 1 & 1995 2nd sp.s. c 5 s 1;

(340)RCW 82.12.0316 (Exemptions—Sales of cigarettes by Indian retailers) and 2008 c 228 s 4, 2005 c 11 s 4, & 2001 c 235 s 5;

(341)RCW 82.08.032 (Exemption—Sales, rental, or lease of used park model trailers) and 2001 c 282 s 3;

(342)RCW 82.12.032 (Exemption—Use of used park model trailers) and 2001 c 282 s 4;

(343)RCW 82.08.033 (Exemptions—Sales of used mobile homes or rental or lease of mobile homes) and 1986 c 211 s 2 & 1979 ex.s. c 266 s 3;

(344)RCW 82.12.033 (Exemption—Use of certain used mobile homes) and 1986 c 211 s 3 & 1979 ex.s. c 266 s 4;

(345)RCW 82.08.034 (Exemptions—Sales of used floating homes or rental or lease of used floating homes) and 1984 c 192 s 3;

(346)RCW 82.12.034 (Exemption—Use of used floating homes) and 1984 c 192 s 4;

(347)RCW 82.08.036 (Exemptions—Vehicle battery core deposits or credits—Replacement vehicle tire fees—"Core deposits or credits" defined) and 1989 c 431 s 45;

(348)RCW 82.12.038 (Exemptions—Vehicle battery core deposits or credits—Replacement vehicle tire fees—"Core deposits or credits" defined) and 1989 c 431 s 46;

(349)RCW 82.08.037 (Credits and refunds for bad debts) and 2010 1st sp.s. c 23 s 1502, 2007 c 6 s 102, 2004 c 153 s 302, 2003 c 168 s 212, & 1982 1st ex.s. c 35 s 35;

(350)RCW 82.12.037 (Credits and refunds—Bad debts) and 2010 1st sp.s. c 23 s 1503, 2007 c 6 s 103, 2004 c 153 s 304, & 1982 1st ex.s. c 35 s 36;

(351)RCW 82.08.050 (Buyer to pay, seller to collect tax—Statement of tax—Exception—Penalties—Contingent expiration of subsection) and 2010 c 112 s 8 & 2010 c 106 s 217;

(352)RCW 82.12.040 (Retailers to collect tax—Penalty—Contingent expiration of subsection) and 2015 c 169 s 9, 2015 c 1 s 11 (Initiative Measure No. 594, approved November 4, 2014), 2011 1st sp.s. c 20 s 103, 2010 c 106 s 221, 2009 c 535 s 1108, & 2005 c 514 s 109;

(353)RCW 82.08.080 (Vending machine and other sales) and 2004 c 153 s 409, 1986 c 36 s 2, 1975 1st ex.s. c 278 s 48, 1963 c 244 s 2, & 1961 c 15 s 82.08.080;

(354)RCW 82.08.205 (Exemptions—Clay targets) and 2013 2nd sp.s. c 13 s 402;

(355)RCW 82.12.205 (Clay targets) and 2013 2nd sp.s. c 13 s 403;

(356)RCW 82.08.207 (Investment data for investment firms) and 2013 2nd sp.s. c 13 s 702;

(357)RCW 82.12.207 (Investment date for investment firms) and 2013 2nd sp.s. c 13 s 703;

(358)RCW 82.08.210 (Exemptions—Flavor imparters—Restaurants) and 2013 2nd sp.s. c 13 s 502;

(359)RCW 82.12.210 (Flavor imparters—Restaurants) and 2013 2nd sp.s. c 13 s 503;

(360)RCW 82.08.215 (Exemptions—Large private airplanes) and 2013 2nd sp.s. c 13 s 1103;

(361)RCW 82.12.215 (Exemptions—Large private airplanes) and 2013 2nd sp.s. c 13 s 1104;

(362)RCW 82.08.220 (Exemptions—Mint growers) and 2013 2nd sp.s. c 13 s 1302;

(363)RCW 82.12.220 (Exemptions—Mint growers) and 2013 2nd sp.s. c 13 s 1303;

(364)RCW 82.08.700 (Exemptions—Vessels sold to nonresidents) and 2010 c 106 s 219 & 2007 c 22 s 1;

(365)RCW 82.12.700 (Exemptions—Vessels sold to nonresidents) and 2007 c 22 s 2;

(366)RCW 82.08.803 (Exemptions—Nebulizers) and 2007 c 6 s 1103 & 2004 c 153 s 104;

(367)RCW 82.12.803 (Exemptions—Nebulizers) and 2007 c 6 s 1104 & 2004 c 153 s 105;

(368)RCW 82.08.804 (Exemptions—Ostomic items) and 2004 c 153 s 106;

(369)RCW 82.12.804 (Exemptions—Ostomic items) and 2004 c 153 s 107;

(370)RCW 82.08.805 (Exemptions—Personal property used at an aluminum smelter) and 2015 3rd sp.s. c 6 s 504 & 2011 c 174 s 303;

(371)RCW 82.12.805 (Exemptions—Personal property used at an aluminum smelter) and 2015 3rd sp.s. c 6 s 505 & 2011 c 174 s 305;

(372)RCW 82.08.806 (Exemptions—Sale of computer equipment parts and services to printer or publisher) and 2011 c 174 s 204, 2010 1st sp.s. c 23 s 516, 2009 c 461 s 5, & 2004 c 8 s 2;

(373)RCW 82.08.807 (Exemptions—Direct mail delivery charges) and 2005 c 514 s 115;

(374)RCW 82.12.807 (Exemptions—Direct mail delivery charges) and 2005 c 514 s 116;

(375)RCW 82.08.808 (Exemptions—Sales of medical supplies, chemicals, or materials to comprehensive cancer centers) and 2005 c 514 s 402;

(376)RCW 82.12.808 (Exemptions—Use of medical supplies, chemicals, or materials by comprehensive cancer centers) and 2005 c 514 s 403;

(377)RCW 82.08.809 (Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers) and 2016 1st sp.s. c 32 s 2, 2015 3rd sp.s. c 44 s 408, 2010 1st sp.s. c 11 s 2, & 2005 c 296 s 1;

(378)RCW 82.12.809 (Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers) and 2016 1st sp.s. c 32 s 3, 2015 3rd sp.s. c 44 s 409, 2010 1st sp.s. c 11 s 3, & 2005 c 296 s 3;

(379)RCW 82.08.810 (Exemptions—Air pollution control facilities at a thermal electric generation facility—Exceptions—Exemption certificate—Payments on cessation of operation) and 1997 c 368 s 2;

(380)RCW 82.12.810 (Exemptions—Air pollution control facilities at a thermal electric generation facility—Exceptions—Payments on cessation of operation) and 2003 c 5 s 12 & 1997 c 368 s 3;

(381)RCW 82.08.811 (Exemptions—Coal used at coal-fired thermal electric generation facility—Application—Demonstration of progress in air pollution control—Notice of emissions violations—Reapplication—Payments on cessation of operation) and 1997 c 368 s 4;

(382)RCW 82.12.811 (Exemptions—Coal used at coal-fired thermal electric generation facility—Application—Demonstration of progress in air pollution control—Notice of emissions violations—Reapplication—Payments on cessation of operation) and 1997 c 368 s 6;

(383)RCW 82.08.816 (Exemptions—Electric vehicle batteries and infrastructure) and 2009 c 459 s 4;

(384)RCW 82.12.816 (Exemptions—Electric vehicle batteries and infrastructure) and 2009 c 459 s 5;

(385)RCW 82.08.820 (Exemptions—Remittance—Warehouse and grain elevators and distribution centers—Material-handling and racking equipment—Construction of warehouse or elevator—Information sheet—Rules—Records—Exceptions) and 2014 c 140 s 23, 2011 c 174 s 206, (2011 c 174 s 205 expired July 1, 2012), 2006 c 354 s 12, (2006 c 354 s 11 expired July 1, 2012), 2005 c 513 s 11, & 1997 c 450 s 2;

(386)RCW 82.12.820 (Exemptions—Warehouse and grain elevators and distribution centers) and 2006 c 354 s 13, 2005 c 513 s 12, 2003 c 5 s 13, 2000 c 103 s 9, & 1997 c 450 s 3;

(387)RCW 82.08.830 (Exemptions—Sales at camp or conference center by nonprofit organization) and 1997 c 388 s 2;

(388)RCW 82.08.832 (Exemptions—Sales of gun safes) and 1998 c 178 s 1;

(389)RCW 82.12.832 (Exemptions—Use of gun safes) and 1998 c 178 s 2;

(390)RCW 82.08.834 (Exemptions—Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 21;

(391)RCW 82.12.834 (Exemptions—Sales/leasebacks by regional transit authorities) and 2001 c 320 s 6 & 2000 2nd sp.s. c 4 s 22;

(392)RCW 82.08.850 (Exemptions—Conifer seed) and 2001 c 129 s 2;

(393)RCW 82.12.850 (Exemptions—Conifer seed) and 2001 c 129 s 3;

(394)RCW 82.08.855 (Exemptions—Replacement parts for qualifying farm machinery and equipment) and 2015 3rd sp.s. c 6 s 1106, 2014 c 97 s 601, 2007 c 332 s 1, & 2006 c 172 s 1;

(395)RCW 82.12.855 (Exemptions—Replacement parts for qualifying farm machinery and equipment) and 2014 c 97 s 603, 2007 c 332 s 2, & 2006 c 172 s 2;

(396)RCW 82.08.865 (Exemptions—Diesel, biodiesel, and aircraft fuel for farm fuel users) and 2010 c 106 s 218, 2007 c 443 s 1, & 2006 c 7 s 1;

(397)RCW 82.12.865 (Exemptions—Diesel, biodiesel, and aircraft fuel for farm fuel users) and 2010 c 106 s 222, 2007 c 443 s 2, & 2006 c 7 s 2;

(398)RCW 82.08.870 (Exemptions—Motorcycles for training programs) and 2001 c 285 s 2;

(399)RCW 82.12.845 (Use of motorcycles loaned to department of licensing) and 2001 c 121 s 1;

(400)RCW 82.08.875 (Exemptions—Automotive adaptive equipment) and 2013 c 211 s 2;

(401)RCW 82.12.875 (Automotive adaptive equipment) and 2013 c 211 s 3;

(402)RCW 82.08.880 (Exemptions—Animal pharmaceuticals) and 2001 2nd sp.s. c 17 s 1;

(403)RCW 82.12.880 (Exemptions—Animal pharmaceuticals) and 2001 2nd sp.s. c 17 s 2;

(404)RCW 82.08.890 (Exemptions—Qualifying livestock nutrient management equipment and facilities) and 2014 c 97 s 602, 2010 1st sp.s. c 23 s 601, 2009 c 469 s 601, 2006 c 151 s 2, & 2001 2nd sp.s. c 18 s 2;

(405)RCW 82.12.890 (Exemptions—Livestock nutrient management equipment and facilities) and 2014 c 97 s 604, 2010 1st sp.s. c 23 s 602, 2009 c 469 s 602, 2006 c 151 s 3, 2003 c 5 s 15, & 2001 2nd sp.s. c 18 s 3;

(406)RCW 82.08.900 (Exemptions—Anaerobic digesters) and 2015 c 86 s 202, 2006 c 151 s 4, & 2001 2nd sp.s. c 18 s 4;

(407)RCW 82.12.900 (Exemptions—Anaerobic digesters) and 2006 c 151 s 5, 2003 c 5 s 16, & 2001 2nd sp.s. c 18 s 5;

(408)RCW 82.08.910 (Exemptions—Propane or natural gas to heat chicken structures) and 2001 2nd sp.s. c 25 s 3;

(409)RCW 82.12.910 (Exemptions—Propane or natural gas to heat chicken structures) and 2001 2nd sp.s. c 25 s 4;

(410)RCW 82.08.920 (Exemptions—Chicken bedding materials) and 2001 2nd sp.s. c 25 s 5;

(411)RCW 82.12.920 (Exemptions—Chicken bedding materials) and 2001 2nd sp.s. c 25 s 6;

(412)RCW 82.08.925 (Exemptions—Dietary supplements) and 2003 c 168 s 302;

(413)RCW 82.12.925 (Exemptions—Dietary supplements) and 2003 c 168 s 304;

(414)RCW 82.08.935 (Exemptions—Disposable devices used to deliver prescription drugs for human use) and 2003 c 168 s 404;

(415)RCW 82.12.935 (Exemptions—Disposable devices used to deliver prescription drugs for human use) and 2003 c 168 s 407;

(416)RCW 82.08.940 (Exemptions—Over-the-counter drugs for human use) and 2003 c 168 s 405;

(417)RCW 82.12.940 (Exemptions—Over-the-counter drugs for human use) and 2003 c 168 s 408;

(418)RCW 82.08.945 (Exemptions—Kidney dialysis devices) and 2004 c 153 s 110 & 2003 c 168 s 410;

(419)RCW 82.12.945 (Exemptions—Kidney dialysis devices) and 2004 c 153 s 111 & 2003 c 168 s 411;

(420)RCW 82.08.950 (Exemptions—Steam, electricity, electrical energy) and 2003 c 168 s 703;

(421)RCW 82.12.950 (Exemptions—Steam, electricity, electrical energy) and 2003 c 168 s 704;

(422)RCW 82.08.956 (Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1002 & 2009 c 469 s 301;

(423)RCW 82.12.956 (Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel) and 2013 2nd sp.s. c 13 s 1003 & 2009 c 469 s 302;

(424)RCW 82.08.962 (Exemptions—Sales of machinery and equipment used in generating electricity) and 2013 2nd sp.s. c 13 s 1502 & 2009 c 469 s 101;

(425)RCW 82.12.962 (Exemptions—Use of machinery and equipment in generating electricity) and 2013 2nd sp.s. c 13 s 1505 & 2009 c 469 s 102;

(426)RCW 82.08.963 (Exemptions—Sales of machinery and equipment using solar energy to generate electricity or produce thermal heat) and 2013 2nd sp.s. c 13 s 1602 & 2009 c 469 s 103;

(427)RCW 82.12.963 (Exemptions—Use of machinery and equipment using solar energy to generate electricity or produce thermal heat) and 2013 2nd sp.s. c 13 s 1603 & 2009 c 469 s 104;

(428)RCW 82.08.965 (Exemptions—Semiconductor materials manufacturing) and 2010 c 114 s 123 & 2003 c 149 s 5;

(429)RCW 82.12.965 (Exemptions—Semiconductor materials manufacturing) and 2010 c 114 s 129 & 2003 c 149 s 6;

(430)RCW 82.08.9651 (Exemptions—Gases and chemicals used in production of semiconductor materials) and 2014 c 97 s 405, 2010 c 114 s 124, 2009 c 469 s 502, & 2006 c 84 s 3;

(431)RCW 82.12.9651 (Exemptions—Gases and chemicals used in production of semiconductor materials) and 2014 c 97 s 406, 2010 c 114 s 130, 2009 c 469 s 503, & 2006 c 84 s 4;

(432)RCW 82.08.970 (Exemptions—Gases and chemicals used to manufacture semiconductor materials) and 2010 c 114 s 125 & 2003 c 149 s 7;

(433)RCW 82.12.970 (Exemptions—Gases and chemicals used to manufacture semiconductor materials) and 2010 c 114 s 131 & 2003 c 149 s 8;

(434)RCW 82.08.975 (Exemptions—Computer parts and software related to the manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 11, 2008 c 81 s 2, & 2003 2nd sp.s. c 1 s 9;

(435)RCW 82.12.975 (Computer parts and software related to the manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 12, 2008 c 81 s 3, & 2003 2nd sp.s. c 1 s 10;

(436)RCW 82.08.980 (Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 3, 2010 c 114 s 126, & 2003 2nd sp.s. c 1 s 11;

(437)RCW 82.12.980 (Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes) and 2013 3rd sp.s. c 2 s 4, 2010 c 114 s 132, & 2003 2nd sp.s. c 1 s 12;

(438)RCW 82.08.983 (Exemptions—Wax and ceramic materials) and 2010 c 225 s 1;

(439)RCW 82.12.983 (Exemptions—Wax and ceramic materials) and 2010 c 225 s 2;

(440)RCW 82.08.985 (Exemptions—Insulin) and 2004 c 153 s 102;

(441)RCW 82.12.985 (Exemptions—Insulin) and 2004 c 153 s 103;

(442)RCW 82.08.986 (Exemptions—Eligible server equipment) and 2015 3rd sp.s. c 6 s 302, 2012 2nd sp.s. c 6 s 302, 2010 1st sp.s. c 23 s 1601, & 2010 1st sp.s. c 1 s 2;

(443)RCW 82.12.986 (Exemptions—Eligible server equipment) and 2015 3rd sp.s. c 6 s 303, 2012 2nd sp.s. c 6 s 304, 2010 1st sp.s. c 23 s 1602, & 2010 1st sp.s. c 1 s 3;

(444)RCW 82.08.990 (Exemptions—Import or export commerce) and 2007 c 477 s 3;

(445)RCW 82.08.995 (Exemptions—Certain limited purpose public corporations, commissions, and authorities) and 2009 c 535 s 514 & 2007 c 381 s 2;

(446)RCW 82.12.995 (Exemptions—Certain limited purpose public corporations, commissions, and authorities) and 2009 c 535 s 622 & 2007 c 381 s 3;

(447)RCW 82.08.997 (Exemptions—Temporary medical housing) and 2008 c 137 s 2;

(448)RCW 82.08.998 (Exemptions—Weatherization of a residence) and 2008 c 92 s 1;

(449)RCW 82.12.998 (Exemptions—Weatherization of a residence) and 2008 c 92 s 2;

(450)RCW 82.08.999 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 12;

(451)RCW 82.12.999 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 13;

(452)RCW 82.08.9995 (Exemptions—Restaurant employee meals) and 2015 c 86 s 303 & 2011 c 55 s 2;

(453)RCW 82.12.9995 (Exemptions—Restaurant employee meals) and 2015 c 86 s 304 & 2011 c 55 s 3;

(454)RCW 82.08.9996 (Exemptions—Vessel deconstruction) and 2014 c 195 s 301;

(455)RCW 82.12.9996 (Exemptions—Vessel deconstruction) and 2014 c 195 s 302;

(456)RCW 82.12.010 (Definitions) and 2015 c 169 s 5, 2010 c 127 s 4, 2009 c 535 s 304, 2006 c 301 s 3, & 2005 c 514 s 104;

(457)RCW 82.12.0251 (Exemptions—Use of tangible personal property by nonresident while temporarily within state—Use of household goods, personal effects, and private motor vehicles acquired in another state while resident of other state—Use of certain warranties) and 2009 c 535 s 608, 2005 c 514 s 106, 2003 c 5 s 18, 1997 c 301 s 1, 1987 c 27 s 1, 1985 c 353 s 4, 1983 c 26 s 2, & 1980 c 37 s 51;

(458)RCW 82.12.02595 (Exemptions—Personal property and certain services donated to nonprofit organization or governmental entity) and 2015 c 169 s 7, 2009 c 535 s 615, 2004 c 155 s 1, 2003 c 5 s 11, 1998 c 182 s 1, & 1995 c 201 s 1;

(459)RCW 82.12.0263 (Exemptions—Use of fuel by extractor or manufacturer thereof) and 1980 c 37 s 62;

(460)RCW 82.12.0264 (Exemptions—Use of dual-controlled motor vehicles by school for driver training) and 1980 c 37 s 63;

(461)RCW 82.12.0265 (Exemptions—Use by bailee of tangible personal property consumed in research, development, etc., activities) and 1980 c 37 s 64;

(462)RCW 82.12.0266 (Exemptions—Use by residents of motor vehicles and trailers acquired and used while members of the armed services and stationed outside the state) and 1980 c 37 s 65;

(463)RCW 82.12.0272 (Exemptions—Use of personal property in single trade shows) and 2009 c 535 s 616 & 1980 c 37 s 70;

(464)RCW 82.12.0284 (Exemptions—Use of computers or computer components, accessories, software, digital goods, or digital codes donated to schools or colleges) and 2009 c 535 s 617, 2007 c 54 s 15, 2003 c 168 s 603, & 1983 1st ex.s. c 55 s 7;

(465)RCW 82.12.035 (Credit for retail sales or use taxes paid to other jurisdictions with respect to property used) and 2015 c 169 s 8, 2009 c 535 s 1107, 2007 c 6 s 1203, 2005 c 514 s 108, 2002 c 367 s 5, 1996 c 148 s 6, 1987 c 27 s 2, & 1967 ex.s. c 89 s 5;

(466)RCW 82.12.225 (Exemptions—Nonprofit fund-raising activities) and 2015 3rd sp.s. c 32 s 2 & 2013 2nd sp.s. c 13 s 1402;

(467)RCW 82.12.800 (Exemptions—Uses of vessel, vessel's trailer by manufacturer) and 2011 c 171 s 121 & 1997 c 293 s 1;

(468)RCW 82.12.801 (Exemptions—Uses of vessel, vessel's trailer by dealer) and 2011 c 171 s 122 & 1997 c 293 s 2;

(469)RCW 82.12.802 (Vessels held in inventory by dealer or manufacturer—Tax on personal use—Documentation—Rules) and 1997 c 293 s 3;

(470)RCW 82.12.860 (Exemptions—Property and services acquired from a federal credit union) and 2015 c 169 s 10, 2009 c 535 s 621, & 2006 c 11 s 1;

(471)RCW 82.14.410 (Sales of lodging tax rate changes) and 2015 3rd sp.s. c 24 s 704 & 2001 c 6 s 1;

(472)RCW 82.14.430 (Sales and use tax for regional transportation investment district) and 2014 c 140 s 24, 2011 c 171 s 123, 2006 c 311 s 17, & 2002 c 56 s 405;

(473)RCW 82.14.450 (Sales and use tax for counties and cities) and 2010 c 127 s 1, 2009 c 551 s 1, 2007 c 380 s 1, & 2003 1st sp.s. c 24 s 2;

(474)RCW 82.32.065 (Tax refund to consumer under new motor vehicle warranty laws—Credit or refund to new motor vehicle manufacturer) and 1987 c 344 s 16;

(475)RCW 82.32.580 (Sales and use tax deferral—Historic automobile museum) and 2005 c 514 s 701;

(476)RCW 82.32.760 (Sourcing compliance—Taxpayer relief—Credits—Streamlined sales and use tax agreement) and 2007 c 6 s 1602;

(477)RCW 82.34.050 (Original acquisition of facility exempt from sales and use taxes—Election to take tax credit in lieu of exemption) and 2000 c 103 s 12, 1975 1st ex.s. c 158 s 1, & 1967 ex.s. c 139 s 5;

(478)RCW 82.60.040 (Issuance of tax deferral certificate) and 2010 1st sp.s. c 16 s 6, 2004 c 25 s 4, 1999 c 164 s 302, 1997 c 156 s 5, 1995 1st sp.s. c 3 s 6, 1994 sp.s. c 1 s 3, 1986 c 116 s 13, & 1985 c 232 s 4;

(479)RCW 82.60.049 (Additional eligible projects) and 2010 1st sp.s. c 16 s 7, 2004 c 25 s 5, 2000 c 106 s 8, & 1999 c 164 s 304;

(480)RCW 82.63.010 (Definitions) and 2015 3rd sp.s. c 5 s 303;

(481)RCW 82.66.040 (Repayment schedule—Interest, penalties) and 1998 c 339 s 1 & 1995 c 352 s 4;

(482)RCW 82.75.010 (Definitions) and 2010 c 114 s 145, 2009 c 549 s 1033, & 2006 c 178 s 2;

(483)RCW 82.75.030 (Issuance of certificate) and 2006 c 178 s 4;

(484)RCW 82.82.020 (Application for deferral—Annual survey) and 2010 c 114 s 148 & 2008 c 15 s 2;

(485)RCW 82.82.030 (Deferral certificate) and 2008 c 15 s 3;

(486)RCW 82.64.030 (Exemptions) and 1994 sp.s. c 7 s 907 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 3, & 1989 c 271 s 507;

(487)RCW 82.64.040 (Credit against tax) and 1994 sp.s. c 7 s 908 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 7, & 1989 c 271 s 508;

(488)RCW 82.18.050 (Federal government exempt from tax) and 1989 c 431 s 86 & 1986 c 282 s 10;

(489)RCW 84.33.075 (Excise tax on harvesters of timber—Exemption for certain nonprofit organizations, associations, or corporations) and 1984 c 204 s 20 & 1980 c 134 s 6;

(490)RCW 84.33.0775 (Timber harvest tax credit) and 2010 c 210 s 35, 1999 sp.s. c 5 s 1, & 1999 sp.s. c 4 s 401;

(491)RCW 84.33.0776 (Timber harvest excise tax agreement credit) and 2007 c 69 s 4;

(492)RCW 84.33.086 (Payment of tax) and 1987 c 166 s 1 & 1984 c 204 s 10;

(493)RCW 84.33.170 (Application of chapter to Christmas trees) and 2001 c 249 s 5, 1995 c 165 s 2, 1984 c 204 s 24, 1983 c 3 s 226, & 1971 ex.s. c 294 s 17;

(494)RCW 82.44.010 (Definitions) and 2010 c 161 s 1166, 1990 c 42 s 301, 1979 c 107 s 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4, 1963 c 199 s 1, & 1961 c 15 s 82.44.010;

(495)RCW 82.48.100 (Exempt aircraft) and 2013 2nd sp.s. c 13 s 1105, 2010 1st sp.s. c 12 s 2, 1999 c 302 s 3, 1965 ex.s. c 173 s 28, & 1961 c 15 s 82.48.100;

(496)RCW 82.44.015 (Ride-sharing passenger motor vehicles excluded—Exemption requirements—Notice—Liability for tax) and 2014 c 97 s 502, 2010 c 161 s 909, 1996 c 244 s 7, 1993 c 488 s 3, 1982 c 142 s 1, & 1980 c 166 s 3;

(497)RCW 82.50.520 (Exemptions) and 2013 c 23 s 338, 1983 c 26 s 4, 1979 c 123 s 4, & 1971 ex.s. c 299 s 67;

(498)RCW 82.49.020 (Exemptions) and 1984 c 250 s 1 & 1983 2nd ex.s. c 3 s 43; and

(499)RCW 88.02.570 (Exemptions) and 2016 c 114 s 2, 2016 c 114 s 1, 2015 3rd sp.s. c 6 s 804, 2010 c 161 s 1018, 2007 c 22 s 3, 2002 c 286 s 12, 1998 c 198 s 1, 1997 c 83 s 1, & 1991 c 339 s 30.

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