

**Chapter 82.08 RCW**  
**RETAIL SALES TAX**

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*Changes in tax law—Liability: RCW 82.08.064, 82.14.055, and 82.32.430.*

*Credit for retail sales or use taxes paid to other jurisdictions with respect to property used: RCW 82.12.035.*

*Direct pay permits: RCW 82.32.087.*

*Excise tax on real estate transfers: Chapters 82.45 and 82.46 RCW.*

*Local sales tax: Chapter 82.14 RCW.*