

**RCW 82.14.020 Definitions.** For purposes of this chapter:

(1) "City" means a city or town;

(2) The meaning ascribed to words and phrases in chapters 82.04, 82.08 and 82.12 RCW, as now or hereafter amended, insofar as applicable, has full force and effect with respect to taxes imposed under authority of this chapter. However, the terms "retail sale" and "sale at retail" have only the meaning provided in RCW 82.08.010 for the purposes of this chapter, unless the context clearly requires that a different definition apply;

(3) "Taxable event" means any retail sale, or any use, upon which a state tax is imposed pursuant to chapter 82.08 or 82.12 RCW, as they now exist or may hereafter be amended. However, the term does not include a retail sale taxable pursuant to RCW 82.08.150, as now or hereafter amended; and

(4) "Treasurer or other legal depository" means the treasurer or legal depository of a county or city. [2010 c 106 § 223; 2007 c 6 § 502; (2005 c 514 § 112 repealed by 2007 c 54 § 2); 2005 c 514 § 111; (2003 c 168 § 503 repealed by 2007 c 54 § 2); 2003 c 168 § 502. Prior: 2002 c 367 § 6; 2002 c 67 § 7; 2001 c 186 § 3; 1997 c 201 § 1; 1983 2nd ex.s. c 3 § 31; 1982 c 211 § 1; 1981 c 144 § 4; 1970 ex.s. c 94 § 3.]

**Effective date—2010 c 106:** See note following RCW 35.102.145.

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**Effective dates—Part headings not law—2003 c 168:** See notes following RCW 82.08.010.

**Severability—Effective date—2002 c 367:** See notes following RCW 82.04.060.

**Finding—Effective date—2002 c 67:** See notes following RCW 82.04.530.

**Finding—Purpose—Effective date—2001 c 186:** See notes following RCW 82.08.0202.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.

**Intent—Severability—Effective date—1981 c 144:** See notes following RCW 82.16.010.