- RCW 82.04.272 Tax on warehousing and reselling prescription drugs. (1) Upon every person engaging within this state in the business of warehousing and reselling drugs for human use pursuant to a prescription; as to such persons, the amount of the tax shall be equal to the gross income of the business multiplied by the rate of 0.138 percent.
 - (2) For the purposes of this section:
- (a) "Prescription" and "drug" have the same meaning as in RCW 82.08.0281; and
- (b) "Warehousing and reselling drugs for human use pursuant to a prescription" means the buying of drugs for human use pursuant to a prescription from a manufacturer or another wholesaler, and reselling of the drugs to persons selling at retail or to hospitals, clinics, health care providers, or other providers of health care services, by a wholesaler or retailer who is registered with the federal drug enforcement administration and licensed by the pharmacy quality assurance commission. [2013 c 19 § 127; 2003 c 168 § 401; 1998 c 343 § 1.]

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

Effective date—1998 c 343: "This act takes effect July 1, 2001." [1998 c 343 § 6.]