

**RCW 82.08.0257 Exemptions—Auction sales of personal property used in farming.** The tax levied by RCW 82.08.020 does not apply to auction sales made by or through auctioneers of personal property (including household goods) that has been used in conducting a farm activity, when the seller thereof is a farmer as defined in RCW 82.04.213 and the sale is held or conducted upon a farm and not otherwise. The exemption in this section does not apply to personal property used by the seller in the production of cannabis, useable cannabis, or cannabis-infused products. [2022 c 16 § 147; 2014 c 140 § 15; 2009 c 535 § 511; 1980 c 37 § 25. Formerly RCW 82.08.030(7).]

**Intent—Finding—2022 c 16:** See note following RCW 69.50.101.

**Intent—Construction—2009 c 535:** See notes following RCW 82.04.192.

**Intent—1980 c 37:** See note following RCW 82.04.4281.