

**RCW 82.08.0278 Exemptions—Sales between political subdivisions resulting from annexation or incorporation. (Effective until January 1, 2030.)** The tax levied by RCW 82.08.020 does not apply to:

(1) Sales to one political subdivision by another political subdivision directly or indirectly arising out of or resulting from the annexation, merger, or incorporation of any part of the territory of one political subdivision by another; and

(2) Sales to one political subdivision by another political subdivision pursuant to the terms of a contractual consolidation under which the taxpayers that originally paid a sales or use tax continue to benefit from the personal property. [2019 c 188 § 1; 1980 c 37 § 44. Formerly RCW 82.08.030(26).]

**Tax preference performance statement exemption—2019 c 188:** "The provisions of RCW 82.32.808 do not apply to this act." [2019 c 188 § 3.]

**Expiration date—2019 c 188:** "This act expires January 1, 2030." [2019 c 188 § 4.]

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

**RCW 82.08.0278 Exemptions—Sales between political subdivisions resulting from annexation or incorporation. (Effective January 1, 2030.)** The tax levied by RCW 82.08.020 shall not apply to sales to one political subdivision by another political subdivision directly or indirectly arising out of or resulting from the annexation or incorporation of any part of the territory of one political subdivision by another. [1980 c 37 § 44. Formerly RCW 82.08.030(26).]

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