
SENATE BILL 6351

State of Washington

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By Senators Cortes, Krishnadasan, Conway, Dhingra, Frame, Hasegawa, Nobles, Pedersen, Saldaña, Stanford, Trudeau, Valdez, and C. Wilson

Read first time 02/09/26. Referred to Committee on Ways & Means.

1 AN ACT Relating to increasing fiscal resources for students and
2 children by providing targeted sales tax exemptions for schools and
3 certain before-and-after school care programs and arts and cultural
4 classes; amending RCW 82.04.050; creating a new section; and
5 providing an effective date.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 **Sec. 1.** RCW 82.04.050 and 2025 c 422 s 101 are each amended to
8 read as follows:

9 (1)(a) "Sale at retail" or "retail sale" means every sale of
10 tangible personal property (including articles produced, fabricated,
11 or imprinted) to all persons irrespective of the nature of their
12 business and including, among others, without limiting the scope
13 hereof, persons who install, repair, clean, alter, improve,
14 construct, or decorate real or personal property of or for consumers
15 other than a sale to a person who:

16 (i) Purchases for the purpose of resale as tangible personal
17 property in the regular course of business without intervening use by
18 such person, but a purchase for the purpose of resale by a regional
19 transit authority under RCW 81.112.300 is not a sale for resale; or

20 (ii) Installs, repairs, cleans, alters, imprints, improves,
21 constructs, or decorates real or personal property of or for

1 consumers, if such tangible personal property becomes an ingredient
2 or component of such real or personal property without intervening
3 use by such person; or

4 (iii) Purchases for the purpose of consuming the property
5 purchased in producing for sale as a new article of tangible personal
6 property or substance, of which such property becomes an ingredient
7 or component or is a chemical used in processing, when the primary
8 purpose of such chemical is to create a chemical reaction directly
9 through contact with an ingredient of a new article being produced
10 for sale; or

11 (iv) Purchases for the purpose of consuming the property
12 purchased in producing ferrosilicon which is subsequently used in
13 producing magnesium for sale, if the primary purpose of such property
14 is to create a chemical reaction directly through contact with an
15 ingredient of ferrosilicon; or

16 (v) Purchases for the purpose of providing the property to
17 consumers as part of competitive telephone service, as defined in RCW
18 82.04.065; or

19 (vi) Purchases for the purpose of satisfying the person's
20 obligations under an extended warranty as defined in subsection (7)
21 of this section, if such tangible personal property replaces or
22 becomes an ingredient or component of property covered by the
23 extended warranty without intervening use by such person.

24 (b) The term includes every sale of tangible personal property
25 that is used or consumed or to be used or consumed in the performance
26 of any activity defined as a "sale at retail" or "retail sale" even
27 though such property is resold or used as provided in (a)(i) through
28 (vi) of this subsection following such use.

29 (c) The term also means every sale of tangible personal property
30 to persons engaged in any business that is taxable under RCW
31 82.04.280(1) (a), (b), and (~~(g)~~) (f), 82.04.290, and 82.04.2908.

32 (2) The term "sale at retail" or "retail sale" includes the sale
33 of or charge made for tangible personal property consumed and/or for
34 labor and services rendered in respect to the following:

35 (a) The installing, repairing, cleaning, altering, imprinting, or
36 improving of tangible personal property of or for consumers,
37 including charges made for the mere use of facilities in respect
38 thereto, but excluding charges made for the use of self-service
39 laundry facilities, and also excluding sales of laundry service to

1 nonprofit health care facilities, and excluding services rendered in
2 respect to live animals, birds and insects;

3 (b) The constructing, repairing, decorating, or improving of new
4 or existing buildings or other structures under, upon, or above real
5 property of or for consumers, including the installing or attaching
6 of any article of tangible personal property therein or thereto,
7 whether or not such personal property becomes a part of the realty by
8 virtue of installation, and also includes the sale of services or
9 charges made for the clearing of land and the moving of earth
10 excepting the mere leveling of land used in commercial farming or
11 agriculture;

12 (c) The constructing, repairing, or improving of any structure
13 upon, above, or under any real property owned by an owner who conveys
14 the property by title, possession, or any other means to the person
15 performing such construction, repair, or improvement for the purpose
16 of performing such construction, repair, or improvement and the
17 property is then reconveyed by title, possession, or any other means
18 to the original owner;

19 (d) The cleaning, fumigating, razing, or moving of existing
20 buildings or structures, but does not include the charge made for
21 janitorial services; and for purposes of this section the term
22 "janitorial services" means those cleaning and caretaking services
23 ordinarily performed by commercial janitor service businesses
24 including, but not limited to, wall and window washing, floor
25 cleaning and waxing, and the cleaning in place of rugs, drapes and
26 upholstery. The term "janitorial services" does not include painting,
27 papering, repairing, furnace or septic tank cleaning, snow removal or
28 sandblasting;

29 (e) Automobile towing and similar automotive transportation
30 services, but not in respect to those required to report and pay
31 taxes under chapter 82.16 RCW;

32 (f) The furnishing of lodging and all other services by a hotel,
33 rooming house, tourist court, motel, trailer camp, and the granting
34 of any similar license to use real property, as distinguished from
35 the renting or leasing of real property, and it is presumed that the
36 occupancy of real property for a continuous period of one month or
37 more constitutes a rental or lease of real property and not a mere
38 license to use or enjoy the same. For the purposes of this
39 subsection, it is presumed that the sale of and charge made for the
40 furnishing of lodging for a continuous period of one month or more to

1 a person is a rental or lease of real property and not a mere license
2 to enjoy the same. For the purposes of this section, it is presumed
3 that the sale of and charge made for the furnishing of lodging
4 offered regularly for public occupancy for periods of less than a
5 month constitutes a license to use or enjoy the property subject to
6 sales and use tax and not a rental or lease of property;

7 (g) The installing, repairing, altering, or improving of digital
8 goods for consumers;

9 (h) Persons taxable under (a), (b), (c), (d), (e), (f), and (g)
10 of this subsection when such sales or charges are for property, labor
11 and services which are used or consumed in whole or in part by such
12 persons in the performance of any activity defined as a "sale at
13 retail" or "retail sale" even though such property, labor and
14 services may be resold after such use or consumption. Nothing
15 contained in this subsection may be construed to modify subsection
16 (1) of this section and nothing contained in subsection (1) of this
17 section may be construed to modify this subsection.

18 (3) The term "sale at retail" or "retail sale" includes the sale
19 of or charge made for personal, business, or professional services
20 including amounts designated as interest, rents, fees, admission, and
21 other service emoluments however designated, received by persons
22 engaging in the following business activities:

23 (a) Abstract, title insurance, and escrow services;

24 (b) Credit bureau services;

25 (c) Automobile parking and storage garage services;

26 (d) Landscape maintenance and horticultural services but
27 excluding (i) horticultural services provided to farmers and (ii)
28 pruning, trimming, repairing, removing, and clearing of trees and
29 brush near electric transmission or distribution lines or equipment,
30 if performed by or at the direction of an electric utility;

31 (e) Service charges associated with tickets to professional
32 sporting events;

33 (f) The following personal services: Tanning salon services,
34 tattoo parlor services, steam bath services, turkish bath services,
35 escort services, and dating services;

36 (g) Information technology training services, technical support,
37 and other services including, but not limited to, assisting with
38 network operations and support, help desk services, in-person
39 training related to hardware or software, network system support
40 services, data entry services, and data processing services;

1 (h) Custom website development services. For the purposes of this
2 subsection (3), "website development services" means the design,
3 development, and support of a website provided by a website developer
4 to a customer;

5 (i) Investigation, security services, security monitoring
6 services, and armored car services including, but not limited to,
7 background checks, security guard and patrol services, personal and
8 event security, armored car transportation of cash and valuables, and
9 security system services and monitoring. This does not include
10 locksmith services;

11 (j) Temporary staffing services. For the purposes of this
12 subsection (3), "temporary staffing services" means providing workers
13 to other businesses, except for hospitals licensed under chapter
14 70.41 or 71.12 RCW, for limited periods of time to supplement their
15 workforce and fill employment vacancies on a contract or for fee
16 basis;

17 (k) Advertising services. (i) For the purposes of this subsection
18 (3), "advertising services" means all digital and nondigital services
19 related to the creation, preparation, production, or dissemination of
20 advertisements including, but not limited to:

21 (A) Layout, art direction, graphic design, mechanical
22 preparation, production supervision, placement, referrals,
23 acquisition of advertising space, and rendering advice concerning the
24 best methods of advertising products or services; and

25 (B) Online referrals, search engine marketing((~~r~~)) and lead
26 generation optimization, web campaign planning, the acquisition of
27 advertising space in the internet media, and the monitoring and
28 evaluation of website traffic for purposes of determining the
29 effectiveness of an advertising campaign.

30 (ii) "Advertising services" do not include:

31 (A) Web hosting services and domain name registration;

32 (B) Services rendered in respect to the following:

33 (I) "Newspapers" as defined in RCW 82.04.214;

34 (II) Printing or publishing under RCW 82.04.280; and

35 (III) "Radio and television broadcasting" within this state as
36 defined in RCW 82.04.281; and

37 (C) Services rendered in respect to out-of-home advertising,
38 including: Billboard advertising; street furniture advertising;
39 transit advertising; place-based advertising, such as in-store
40 display advertising or point-of-sale advertising; dynamic or static

1 signage at live events; naming rights; and fixed signage advertising.
2 Out-of-home advertising does not include direct mail;

3 (l) (i) Live presentations including, but not limited to,
4 lectures, seminars, workshops, or courses where participants attend
5 either in-person or via the internet or telecommunications equipment
6 that allows audience members and the presenter or instructor to give,
7 receive, and discuss information with each other in real time;

8 (ii) "Live presentations" does not include:

9 (A) Before-and-after school care programs. For the purposes of
10 this subsection (3)(l), "before-and-after school care programs" means
11 programs for school aged children that primarily occur before and
12 after regular school hours and that provide educational or other
13 enrichment activities including, but not limited to, athletics,
14 tutoring, clubs, outdoor exploration, specialized skill building, and
15 similar activities; and

16 (B) Classes provided by arts and cultural nonprofit
17 organizations. For the purpose of this subsection (3)(l), "arts and
18 cultural nonprofit organizations" means an organization exempt from
19 tax under section 501(c)(3) of the federal internal revenue code
20 primarily dedicated to promoting, providing, or supporting education
21 in visual, performing, literary, or media arts to elementary school
22 and secondary school students or the general public; and

23 (m) (i) Operating an athletic or fitness facility, including all
24 charges for the use of such a facility or for any associated services
25 and amenities, except as provided in (m) (ii) of this subsection.

26 (ii) Notwithstanding anything to the contrary in (m) (i) of this
27 subsection (3), the term "sale at retail" and "retail sale" under
28 this subsection does not include:

29 (A) Separately stated charges for the use of an athletic or
30 fitness facility where such use is primarily for a purpose other than
31 engaging in or receiving instruction in a physical fitness activity;

32 (B) Separately stated charges for the use of a discrete portion
33 of an athletic or fitness facility, other than a pool, where such
34 discrete portion of the facility does not by itself meet the
35 definition of "athletic or fitness facility" in this subsection;

36 (C) Separately stated charges for services, such as massage,
37 nutritional consulting, and body composition testing, that do not
38 require the customer to engage in physical fitness activities to
39 receive the service. The exclusion in this subsection (3) (m) (ii) (C)

1 does not apply to personal training services and instruction in a
2 physical fitness activity;

3 (D) Separately stated charges for physical therapy provided by a
4 physical therapist, as those terms are defined in RCW 18.74.010, or
5 occupational therapy provided by an occupational therapy
6 practitioner, as those terms are defined in RCW 18.59.020, when
7 performed pursuant to a referral from an authorized health care
8 practitioner or in consultation with an authorized health care
9 practitioner. For the purposes of this subsection (3)(m)(ii)(D), an
10 authorized health care practitioner means a health care practitioner
11 licensed under chapter 18.83, 18.25, 18.36A, 18.57, 18.71, or 18.71A
12 RCW, or, until July 1, 2022, chapter 18.57A RCW;

13 (E) Rent or association fees charged by a landlord or residential
14 association to a tenant or residential owner with access to an
15 athletic or fitness facility maintained by the landlord or
16 residential association, unless the rent or fee varies depending on
17 whether the tenant or owner has access to the facility;

18 (F) Services provided in the regular course of employment by an
19 employee with access to an athletic or fitness facility maintained by
20 the employer for use without charge by its employees or their family
21 members;

22 (G) The provision of access to an athletic or fitness facility by
23 an educational institution to its students and staff. However,
24 charges made by an educational institution to its alumni or other
25 members of the public for the use of any of the educational
26 institution's athletic or fitness facilities are a retail sale under
27 this subsection (3)(m). For purposes of this subsection
28 (3)(m)(ii)(G), "educational institution" has the same meaning as in
29 RCW 82.04.170;

30 (H) Yoga, chi gong, or martial arts classes, training, or events
31 held at a community center, park, school gymnasium, college or
32 university, hospital or other medical facility, private residence, or
33 any other facility that is not operated within and as part of an
34 athletic or fitness facility.

35 (iii) Nothing in (m)(ii) of this subsection (3) may be construed
36 to affect the taxation of sales made by the operator of an athletic
37 or fitness facility, where such sales are defined as a retail sale
38 under any provision of this section other than this subsection (3).

39 (iv) For the purposes of this subsection (3)(m), the following
40 definitions apply:

1 (A) "Athletic or fitness facility" means an indoor or outdoor
2 facility or portion of a facility that is primarily used for:
3 Exercise classes; strength and conditioning programs; personal
4 training services; tennis, racquetball, handball, squash, or
5 pickleball; or other activities requiring the use of exercise or
6 strength training equipment, such as treadmills, elliptical machines,
7 stair climbers, stationary cycles, rowing machines, pilates
8 equipment, balls, climbing ropes, jump ropes, and weightlifting
9 equipment.

10 (B) "Martial arts" means any of the various systems of training
11 for physical combat or self-defense. "Martial arts" includes, but is
12 not limited to, karate, kung fu, tae kwon do, Krav Maga, boxing,
13 kickboxing, jujitsu, shootfighting, wrestling, aikido, judo, hapkido,
14 Kendo, tai chi, and mixed martial arts.

15 (C) "Physical fitness activities" means activities that involve
16 physical exertion for the purpose of improving or maintaining the
17 general fitness, strength, flexibility, conditioning, or health of
18 the participant. "Physical fitness activities" includes participating
19 in yoga, chi gong, or martial arts.

20 For the purposes of (g) through (i) and (k) of this subsection
21 (3), the terms "sale at retail" and "retail sale" do not include a
22 sale between members of an affiliated group as defined in RCW
23 82.04.299(1)(f).

24 (4)(a) The term also includes the renting or leasing of tangible
25 personal property to consumers.

26 (b) The term does not include the renting or leasing of tangible
27 personal property where the lease or rental is for the purpose of
28 sublease or subrent.

29 (5) The term also includes the providing of "competitive
30 telephone service," "telecommunications service," or "ancillary
31 services," as those terms are defined in RCW 82.04.065, to consumers.

32 (6)(a) The term also includes the sale of prewritten computer
33 software, custom software, and customization of prewritten computer
34 software to a consumer, regardless of the method of delivery to the
35 end user. For purposes of this subsection (6)(a), the sale of
36 prewritten computer software includes the sale of or charge made for
37 a key or an enabling or activation code, where the key or code is
38 required to activate prewritten computer software and put the
39 software into use. There is no separate sale of the key or code from

1 the prewritten computer software, regardless of how the sale may be
2 characterized by the vendor or by the purchaser.

3 (b) (i) The term also includes the charge made to consumers for
4 the right to access and use prewritten computer software, custom
5 software, and customization of prewritten computer software, where
6 possession of the software is maintained by the seller or a third
7 party, regardless of whether the charge for the service is on a per
8 use, per user, per license, subscription, or some other basis.

9 (ii) (A) The service described in (b) (i) of this subsection (6)
10 includes the right to access and use prewritten computer software,
11 custom software, and customization of prewritten computer software to
12 perform data processing.

13 (B) For purposes of this subsection (6) (b) (ii), "data processing"
14 means the systematic performance of operations on data to extract the
15 required information in an appropriate form or to convert the data to
16 usable information. Data processing includes check processing, image
17 processing, form processing, survey processing, payroll processing,
18 claim processing, and similar activities.

19 (7) The term also includes the sale of or charge made for an
20 extended warranty to a consumer. For purposes of this subsection,
21 "extended warranty" means an agreement for a specified duration to
22 perform the replacement or repair of tangible personal property at no
23 additional charge or a reduced charge for tangible personal property,
24 labor, or both, or to provide indemnification for the replacement or
25 repair of tangible personal property, based on the occurrence of
26 specified events. The term "extended warranty" does not include an
27 agreement, otherwise meeting the definition of extended warranty in
28 this subsection, if no separate charge is made for the agreement and
29 the value of the agreement is included in the sales price of the
30 tangible personal property covered by the agreement. For purposes of
31 this subsection, "sales price" has the same meaning as in RCW
32 82.08.010.

33 (8) (a) The term also includes the following sales to consumers of
34 digital goods, digital codes, and digital automated services:

35 (i) Sales in which the seller has granted the purchaser the right
36 of permanent use;

37 (ii) Sales in which the seller has granted the purchaser a right
38 of use that is less than permanent;

39 (iii) Sales in which the purchaser is not obligated to make
40 continued payment as a condition of the sale; and

1 (iv) Sales in which the purchaser is obligated to make continued
2 payment as a condition of the sale.

3 (b) A retail sale of digital goods, digital codes, or digital
4 automated services under this subsection (8) includes any services
5 provided by the seller exclusively in connection with the digital
6 goods, digital codes, or digital automated services, whether or not a
7 separate charge is made for such services.

8 (c) A retail sale of digital goods, digital codes, or digital
9 automated services does not include the following services if the
10 sale occurs between members of an affiliated group as defined in RCW
11 82.04.299(1)(f) or is to an elementary school or a secondary school:

12 (i) Any service that primarily involves the application of human
13 effort by the seller, and the human effort originated after the
14 customer requested the service;

15 (ii) Live presentations, such as lectures, seminars, workshops,
16 or courses, where participants are connected to other participants
17 via the internet or telecommunications equipment, which allows
18 audience members and the presenter or instructor to give, receive,
19 and discuss information with each other in real time;

20 (iii) Advertising services. For purposes of this subsection
21 (8)(c), "advertising services" means all services directly related to
22 the creation, preparation, production, or dissemination of
23 advertisements. Advertising services include layout, art direction,
24 graphic design, mechanical preparation, production supervision,
25 placement, and rendering advice to a client concerning the best
26 methods of advertising that client's products or services.
27 Advertising services also include online referrals, search engine
28 marketing and lead generation optimization, web campaign planning,
29 the acquisition of advertising space in the internet media, and the
30 monitoring and evaluation of website traffic for purposes of
31 determining the effectiveness of an advertising campaign. Advertising
32 services do not include web hosting services and domain name
33 registration; and

34 (iv) Data processing services. For purposes of this subsection
35 (8)(c), "data processing service" means a primarily automated service
36 provided to a business or other organization where the primary object
37 of the service is the systematic performance of operations by the
38 service provider on data supplied in whole or in part by the customer
39 to extract the required information in an appropriate form or to
40 convert the data to usable information. Data processing services

1 include check processing, image processing, form processing, survey
2 processing, payroll processing, claim processing, and similar
3 activities. Data processing does not include the service described in
4 subsection (6)(b) of this section.

5 (d) For purposes of this subsection, "permanent" means perpetual
6 or for an indefinite or unspecified length of time. A right of
7 permanent use is presumed to have been granted unless the agreement
8 between the seller and the purchaser specifies or the circumstances
9 surrounding the transaction suggest or indicate that the right to use
10 terminates on the occurrence of a condition subsequent.

11 (9) The term also includes the charge made for providing tangible
12 personal property along with an operator for a fixed or indeterminate
13 period of time. A consideration of this is that the operator is
14 necessary for the tangible personal property to perform as designed.
15 For the purpose of this subsection (9), an operator must do more than
16 maintain, inspect, or set up the tangible personal property.

17 (10) The term does not include the sale of or charge made for
18 labor and services rendered in respect to the building, repairing, or
19 improving of any street, place, road, highway, easement, right-of-
20 way, mass public transportation terminal or parking facility, bridge,
21 tunnel, or trestle which is owned by a municipal corporation or
22 political subdivision of the state or by the United States and which
23 is used or to be used primarily for foot or vehicular traffic
24 including mass transportation vehicles of any kind.

25 (11) The term also does not include sales of chemical sprays or
26 washes to persons for the purpose of postharvest treatment of fruit
27 for the prevention of scald, fungus, mold, or decay, nor does it
28 include sales of feed, seed, seedlings, fertilizer, agents for
29 enhanced pollination including insects such as bees, and spray
30 materials to: (a) Persons who participate in the federal conservation
31 reserve program, the environmental quality incentives program, the
32 wetlands reserve program, and the wildlife habitat incentives
33 program, or their successors administered by the United States
34 department of agriculture; (b) farmers for the purpose of producing
35 for sale any agricultural product; (c) farmers for the purpose of
36 providing bee pollination services; and (d) farmers acting under
37 cooperative habitat development or access contracts with an
38 organization exempt from federal income tax under 26 U.S.C. Sec.
39 501(c)(3) of the federal internal revenue code or the Washington

1 state department of fish and wildlife to produce or improve wildlife
2 habitat on land that the farmer owns or leases.

3 (12) The term does not include the sale of or charge made for
4 labor and services rendered in respect to the constructing,
5 repairing, decorating, or improving of new or existing buildings or
6 other structures under, upon, or above real property of or for the
7 United States, any instrumentality thereof, or a county or city
8 housing authority created pursuant to chapter 35.82 RCW, including
9 the installing, or attaching of any article of tangible personal
10 property therein or thereto, whether or not such personal property
11 becomes a part of the realty by virtue of installation. Nor does the
12 term include the sale of services or charges made for the clearing of
13 land and the moving of earth of or for the United States, any
14 instrumentality thereof, or a county or city housing authority. Nor
15 does the term include the sale of services or charges made for
16 cleaning up for the United States, or its instrumentalities,
17 radioactive waste and other by-products of weapons production and
18 nuclear research and development.

19 (13) The term does not include the sale of or charge made for
20 labor, services, or tangible personal property pursuant to agreements
21 providing maintenance services for bus, rail, or rail fixed guideway
22 equipment when a regional transit authority is the recipient of the
23 labor, services, or tangible personal property, and a transit agency,
24 as defined in RCW 81.104.015, performs the labor or services.

25 (14) The term does not include the sale for resale of any service
26 described in this section if the sale would otherwise constitute a
27 "sale at retail" and "retail sale" under this section.

28 (15)(a) The term "sale at retail" or "retail sale" includes
29 amounts charged, however labeled, to consumers to engage in any of
30 the activities listed in this subsection (15)(a), including the
31 furnishing of any associated equipment or, except as otherwise
32 provided in this subsection, providing instruction in such
33 activities, where such charges are not otherwise defined as a "sale
34 at retail" or "retail sale" in this section:

35 (i)(A) Golf, including any variant in which either golf balls or
36 golf clubs are used, such as miniature golf, hitting golf balls at a
37 driving range, and golf simulators, and including fees charged by a
38 golf course to a player for using his or her own cart. However,
39 charges for golf instruction are not a retail sale, provided that if
40 the instruction involves the use of a golfing facility that would

1 otherwise require the payment of a fee, such as green fees or driving
2 range fees, such fees, including the applicable retail sales tax,
3 must be separately identified and charged by the golfing facility
4 operator to the instructor or the person receiving the instruction.

5 (B) Notwithstanding (a) (i) (A) of this subsection (15) and except
6 as otherwise provided in this subsection (15) (a) (i) (B), the term
7 "sale at retail" or "retail sale" does not include amounts charged to
8 participate in, or conduct, a golf tournament or other competitive
9 event. However, amounts paid by event participants to the golf
10 facility operator are retail sales under this subsection (15) (a) (i).
11 Likewise, amounts paid by the event organizer to the golf facility
12 are retail sales under this subsection (15) (a) (i), if such amounts
13 vary based on the number of event participants;

14 (ii) Ballooning, hang gliding, indoor or outdoor sky diving,
15 paragliding, parasailing, and similar activities;

16 (iii) Air hockey, billiards, pool, foosball, darts, shuffleboard,
17 ping pong, and similar games;

18 (iv) Access to amusement park, theme park, and water park
19 facilities, including but not limited to charges for admission and
20 locker or cabana rentals. Discrete charges for rides or other
21 attractions or entertainment that are in addition to the charge for
22 admission are not a retail sale under this subsection (15) (a) (iv).
23 For the purposes of this subsection, an amusement park or theme park
24 is a location that provides permanently affixed amusement rides,
25 games, and other entertainment, but does not include parks or zoos
26 for which the primary purpose is the exhibition of wildlife, or
27 fairs, carnivals, and festivals as defined in (b) (i) of this
28 subsection;

29 (v) Batting cage activities;

30 (vi) Bowling, but not including competitive events, except that
31 amounts paid by the event participants to the bowling alley operator
32 are retail sales under this subsection (15) (a) (vi). Likewise, amounts
33 paid by the event organizer to the operator of the bowling alley are
34 retail sales under this subsection (15) (a) (vi), if such amounts vary
35 based on the number of event participants;

36 (vii) Climbing on artificial climbing structures, whether indoors
37 or outdoors;

38 (viii) Day trips for sightseeing purposes;

39 (ix) Bungee jumping, zip lining, and riding inside a ball,
40 whether inflatable or otherwise;

1 (x) Horseback riding offered to the public, where the seller
2 furnishes the horse to the buyer and providing instruction is not the
3 primary focus of the activity, including guided rides, but not
4 including therapeutic horseback riding provided by an instructor
5 certified by a nonprofit organization that offers national or
6 international certification for therapeutic riding instructors;

7 (xi) Fishing, including providing access to private fishing areas
8 and charter or guided fishing, except that fishing contests and
9 license fees imposed by a government entity are not a retail sale
10 under this subsection;

11 (xii) Guided hunting and hunting at game farms and shooting
12 preserves, except that hunting contests and license fees imposed by a
13 government entity are not a retail sale under this subsection;

14 (xiii) Swimming, but only in respect to (A) recreational or
15 fitness swimming that is open to the public, such as open swim, lap
16 swimming, and special events like kids night out and pool parties
17 during open swim time, and (B) pool parties for private events, such
18 as birthdays, family gatherings, and employee outings. Fees for
19 swimming lessons, to participate in swim meets and other
20 competitions, or to join a swim team, club, or aquatic facility are
21 not retail sales under this subsection (15)(a)(xiii);

22 (xiv) Go-karting, bumper cars, and other motorized activities
23 where the seller provides the vehicle and the premises where the
24 buyer will operate the vehicle;

25 (xv) Indoor or outdoor playground activities, such as inflatable
26 bounce structures and other inflatables; mazes; trampolines; slides;
27 ball pits; games of tag, including laser tag and soft-dart tag; and
28 human gyroscope rides, regardless of whether such activities occur at
29 the seller's place of business, but not including playground
30 activities provided for children by a licensed child day care center
31 or licensed family day care provider as those terms are defined in
32 RCW 43.216.010;

33 (xvi) Shooting sports and activities, such as target shooting,
34 skeet, trap, sporting clays, "5" stand, and archery, but only in
35 respect to discrete charges to members of the public to engage in
36 these activities, but not including fees to enter a competitive
37 event, instruction that is entirely or predominately classroom based,
38 or to join or renew a membership at a club, range, or other facility;

39 (xvii) Paintball and airsoft activities;

1 (xviii) Skating, including ice skating, roller skating, and
2 inline skating, but only in respect to discrete charges to members of
3 the public to engage in skating activities, but not including skating
4 lessons, competitive events, team activities, or fees to join or
5 renew a membership at a skating facility, club, or other
6 organization;

7 (xix) Nonmotorized snow sports and activities, such as downhill
8 and cross-country skiing, snowboarding, ski jumping, sledding, snow
9 tubing, snowshoeing, and similar snow sports and activities, whether
10 engaged in outdoors or in an indoor facility with or without snow,
11 but only in respect to discrete charges to the public for the use of
12 land or facilities to engage in nonmotorized snow sports and
13 activities, such as fees, however labeled, for the use of ski lifts
14 and tows and daily or season passes for access to trails or other
15 areas where nonmotorized snow sports and activities are conducted.
16 However, fees for the following are not retail sales under this
17 subsection (15)(a)(xix): (A) Instructional lessons; (B) permits
18 issued by a governmental entity to park a vehicle on or access public
19 lands; and (C) permits or leases granted by an owner of private
20 timberland for recreational access to areas used primarily for
21 growing and harvesting timber; and

22 (xx) Scuba diving; snorkeling; river rafting; surfing;
23 kiteboarding; flyboarding; water slides; inflatables, such as water
24 pillows, water trampolines, and water rollers; and similar water
25 sports and activities.

26 (b) Notwithstanding anything to the contrary in this subsection
27 (15), the term "sale at retail" or "retail sale" does not include
28 charges:

29 (i) Made for admission to, and rides or attractions at, fairs,
30 carnivals, and festivals. For the purposes of this subsection, fairs,
31 carnivals, and festivals are events that do not exceed 21 days and a
32 majority of the amusement rides, if any, are not affixed to real
33 property;

34 (ii) Made by an educational institution to its students and staff
35 for activities defined as retail sales by (a)(i) through (xx) of this
36 subsection. However, charges made by an educational institution to
37 its alumni or other members of the general public for these
38 activities are a retail sale under this subsection (15). For purposes
39 of this subsection (15)(b)(ii), "educational institution" has the
40 same meaning as in RCW 82.04.170;

1 (iii) Made by a vocational school for commercial diver training
2 that is licensed by the workforce training and education coordinating
3 board under chapter 28C.10 RCW; or

4 (iv) Made for day camps offered by a nonprofit organization or
5 state or local governmental entity that provide youth not older than
6 age 18, or that are focused on providing individuals with
7 disabilities or mental illness, the opportunity to participate in a
8 variety of supervised activities.

9 (16)(a) The term "sale at retail" or "retail sale" includes the
10 purchase or acquisition of tangible personal property and specified
11 services by a person who receives either a qualifying grant exempt
12 from tax under RCW 82.04.767 or 82.16.320 or a grant deductible under
13 RCW 82.04.4339, except for transactions excluded from the definition
14 of "sale at retail" or "retail sale" by any other provision of this
15 section. Nothing in this subsection (16) may be construed to limit
16 the application of any other provision of this section to purchases
17 by a recipient of either a qualifying grant exempt from tax under RCW
18 82.04.767 or a grant deductible under RCW 82.04.4339, or by any other
19 person.

20 (b) For purposes of this subsection (16), "specified services"
21 means:

22 (i) The constructing, repairing, decorating, or improving of new
23 or existing buildings or other structures under, upon, or above real
24 property, including the installing or attaching of any article of
25 tangible personal property therein or thereto, whether or not such
26 personal property becomes a part of the realty by virtue of
27 installation;

28 (ii) The clearing of land or the moving of earth, whether or not
29 associated with activities described in (b)(i) of this subsection
30 (16);

31 (iii) The razing or moving of existing buildings or structures;
32 and

33 (iv) Landscape maintenance and horticultural services.

34 (17) The terms "sale at retail" and "retail sale" do not include
35 the following services if the sale is to an elementary school or a
36 secondary school:

37 (a) Services described in subsection (3)(g) through (l) of this
38 section whether provided in person or transferred electronically; and

39 (b) Custom software and customization of prewritten computer
40 software, regardless of method of delivery.

1 NEW SECTION. **Sec. 2.** RCW 82.32.805 and 82.32.808 do not apply
2 to this act.

3 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2026.

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