

**RCW 35.102.120 Definitions—Tax classifications.** (1) In addition to the definitions in RCW 35.102.030, the following terms and phrases must be defined in the model ordinance under RCW 35.102.040, and such definitions shall include any specific requirements as noted in this subsection:

- (a) Eligible gross receipts tax.
- (b) Extracting.
- (c) Manufacturing. Software development may not be defined as a manufacturing activity.
- (d) Retailing.
- (e) Retail sale.
- (f) Services. The term "services" excludes retail or wholesale services.
- (g) Wholesale sale.
- (h) Wholesaling.
- (i) To manufacture.
- (j) Commercial and industrial use.
- (k) Engaging in business.
- (l) Person.

(2) Any tax classifications in addition to those enumerated in subsection (1) of this section that are included in the model ordinance must be uniform among all cities. [2003 c 79 § 12.]