

RCW 82.12.834 Exemptions—Sales/leasebacks by regional transit authorities. This chapter does not apply to the use of tangible personal property by a seller/lessee under a sale/leaseback agreement under RCW 81.112.300 in respect to tangible personal property used by the seller/lessee, or to the use of tangible personal property under an exercise of an option to purchase at the end of the lease term, but only if the seller/lessee previously paid any tax otherwise due under this chapter or chapter 82.08 RCW at the time of acquisition of the tangible personal property. [2001 c 320 § 6; 2000 2nd sp.s. c 4 § 22.]

Effective date—2001 c 320: See note following RCW 11.02.005.

Findings—Construction—2000 2nd sp.s. c 4 §§ 18-30: See notes following RCW 81.112.300.