

**RCW 82.25.020 Intent—Purpose.** It is the intent and purpose of this chapter to levy a tax on all vapor products sold, used, consumed, handled, possessed, or distributed within this state. It is the further intent and purpose of this chapter to impose the tax only once on all vapor products in this state. Nothing in this chapter may be construed to exempt any person taxable under any other law or under any other tax imposed under this title. [2019 c 445 § 104.]

**Automatic expiration date and tax preference performance statement exemption—2019 c 445:** See note following RCW 82.08.0318.