

**RCW 82.25.025 Federal law preemption.** The tax imposed by RCW 82.25.010 does not apply with respect to any vapor products which under the Constitution and laws of the United States may not be made the subject of taxation by this state. [2019 c 445 § 105.]

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