

**RCW 82.04.4269 Exemptions—Seafood product businesses. (Expires July 1, 2035.)** (1) This chapter does not apply to the value of products or the gross proceeds of sales derived from:

(a) Manufacturing seafood products that remain in a raw, raw frozen, or raw salted state at the completion of the manufacturing by that person; or

(b) Selling manufactured seafood products that remain in a raw, raw frozen, or raw salted state to purchasers who transport in the ordinary course of business the goods out of this state. A person taking an exemption under this subsection (1)(b) must keep and preserve records for the period required by RCW 82.32.070 establishing that the goods were transported by the purchaser in the ordinary course of business out of this state.

(2) A person claiming the exemption provided in this section must file a complete annual tax performance report with the department under RCW 82.32.534.

(3) This section expires July 1, 2035. [2023 c 422 s 4; 2020 c 139 s 7; 2015 3rd sp.s. c 6 s 204; 2012 2nd sp.s. c 6 s 203; 2010 c 114 s 113; 2006 c 354 s 2.]

**Tax preference performance statement—2023 c 422 ss 2-5:** See note following RCW 82.04.4268.

**Effective dates—2015 3rd sp.s. c 6:** See note following RCW 82.04.4266.

**Tax preference performance statement—2015 3rd sp.s. c 6 ss 202-205:** See note following RCW 82.04.4266.

**Existing rights, liabilities, or obligations—Effective dates—Contingent effective dates—2012 2nd sp.s. c 6:** See notes following RCW 82.04.29005.

**Application—Finding—Intent—2010 c 114:** See notes following RCW 82.32.534.

**Effective dates—2006 c 354:** See note following RCW 82.04.4268.