

**RCW 82.04.4272 Deductions—Direct mail delivery charges.** (1) In computing tax there may be deducted from the measure of tax, amounts derived from delivery charges made for the delivery of direct mail if the charges are separately stated on an invoice or similar billing document given to the purchaser.

(2) "Delivery charges" and "direct mail" have the same meanings as in RCW 82.08.010. [2005 c 514 s 114.]

**Effective date—2005 c 514:** "Sections 110(5), 114 through 116, 1001, 1003, 1004, 1201, 1311, and 1312 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [May 17, 2005]." [2005 c 514 s 1303.]

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.