

RCW 82.04.4327 Deductions—Artistic and cultural organizations.

In computing tax under this chapter, an artistic or cultural organization may deduct from the measure of tax:

(1) All amounts received by the artistic or cultural organization; and

(2) The value of articles manufactured by the artistic or cultural organization solely for use by the organization in displaying art objects or presenting artistic or cultural exhibitions, performances, or programs for attendance or viewing by the general public. [2020 c 139 s 8; 1985 c 471 s 6.]

Severability—Effective date—1985 c 471: See notes following RCW 82.04.260.

"Artistic or cultural organization" defined: RCW 82.04.4328.