

RCW 82.08.0203 Exemptions—Trail grooming services. The tax levied by RCW 82.08.020 does not apply to sales of trail grooming services to the state of Washington or nonprofit corporations organized under chapter 24.03A RCW. For the purposes of this section, "trail grooming" means the activity of snow compacting, snow redistribution, or snow removal on state-owned or privately owned trails. [2021 c 176 s 5248; 2008 c 260 s 1.]

Effective date—2021 c 176: See note following RCW 24.03A.005.