

RCW 82.08.0257 Exemptions—Auction sales of personal property used in farming. The tax levied by RCW 82.08.020 does not apply to auction sales made by or through auctioneers of personal property (including household goods) that has been used in conducting a farm activity, when the seller thereof is a farmer as defined in RCW 82.04.213 and the sale is held or conducted upon a farm and not otherwise. The exemption in this section does not apply to personal property used by the seller in the production of cannabis, useable cannabis, or cannabis-infused products. [2022 c 16 s 147; 2014 c 140 s 15; 2009 c 535 s 511; 1980 c 37 s 25. Formerly RCW 82.08.030(7).]

Intent—Finding—2022 c 16: See note following RCW 69.50.101.

Intent—Construction—2009 c 535: See notes following RCW 82.04.192.

Intent—1980 c 37: See note following RCW 82.04.4281.