

RCW 82.08.0288 Exemptions—Lease of certain irrigation equipment. The tax levied by RCW 82.08.020 does not apply to the lease of irrigation equipment if:

(1) The irrigation equipment was purchased by the lessor for the purpose of irrigating land controlled by the lessor;

(2) The lessor has paid tax under RCW 82.08.020 or 82.12.020 in respect to the irrigation equipment;

(3) The irrigation equipment is attached to the land in whole or in part;

(4) The irrigation equipment is not used in the production of cannabis; and

(5) The irrigation equipment is leased to the lessee as an incidental part of the lease of the underlying land to the lessee and is used solely on such land. [2022 c 16 s 151; 2014 c 140 s 20; 1983 1st ex.s. c 55 s 5.]

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

Effective dates—1983 1st ex.s. c 55: See note following RCW 82.08.010.