

**RCW 82.12.0274 Exemptions—Use of tangible personal property by political subdivision resulting from annexation or incorporation. (Effective until January 1, 2030.)** The provisions of this chapter do not apply in respect to:

(1) The use of the personal property of one political subdivision by another political subdivision directly or indirectly arising out of or resulting from the annexation, merger, or incorporation of any part of the territory of one political subdivision by another; and

(2) The use of the personal property of one political subdivision by another political subdivision pursuant to the terms of a contractual consolidation under which the taxpayers that originally paid a sales or use tax continue to benefit from the personal property. [2019 c 188 s 2; 1980 c 37 s 72. Formerly RCW 82.12.030(22).]

**Tax preference performance statement exemption—Expiration date—2019 c 188:** See notes following RCW 82.08.0278.

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

**RCW 82.12.0274 Exemptions—Use of tangible personal property by political subdivision resulting from annexation or incorporation. (Effective January 1, 2030.)** The provisions of this chapter shall not apply in respect to the use of the personal property of one political subdivision by another political subdivision directly or indirectly arising out of or resulting from the annexation or incorporation of any part of the territory of one political subdivision by another. [1980 c 37 s 72. Formerly RCW 82.12.030(22).]

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