

**RCW 82.12.0315 Exemptions—Rental or sales related to motion picture or video productions—Exceptions.** (1) The provisions of this chapter shall not apply in respect to the use of:

(a) Production equipment rented to a motion picture or video production business;

(b) Production equipment acquired and used by a motion picture or video production business in another state, if the acquisition and use occurred more than ninety days before the time the motion picture or video production business entered this state; and

(c) Production services that are within the scope of RCW 82.04.050(2) (a) or (g) and are sold to a motion picture or video production business.

(2) As used in this section, "production equipment," "production services," and "motion picture or video production business" have the meanings given in RCW 82.08.0315.

(3) The exemption provided for in this section shall not apply to the use of production equipment rented to, or production equipment or production services that are within the scope of RCW 82.04.050(2) (a) or (g) acquired and used by, a motion picture or video production business that is engaged, to any degree, in the production of erotic material, as defined in RCW 9.68.050. [2009 c 535 s 614; 2003 c 5 s 10; 1995 2nd sp.s. c 5 s 2.]

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

**Finding—Intent—Retroactive application—Effective date—2003 c 5:** See notes following RCW 82.12.010.

**Effective date—1995 2nd sp.s. c 5:** See note following RCW 82.08.0315.