

**RCW 82.12.0345 Exemptions—Use of newspapers.** The tax imposed by RCW 82.12.020 does not apply in respect to the use of:

- (1) Printed newspapers as defined in RCW 82.08.0253; and
- (2) Newspapers transferred electronically, provided that the electronic version of a printed newspaper:
  - (a) Shares content with the printed newspaper; and
  - (b) Is prominently identified by the same name as the printed newspaper or otherwise conspicuously indicates that it is a complement to the printed newspaper. [2009 c 535 s 618; 1994 c 124 s 11.]

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