## Chapter 82.04 RCW BUSINESS AND OCCUPATION TAX

## Sections

82.04.010	Introductory.
82.04.020	"Tax year," "taxable year."
82.04.030	"Person," "company."
82.04.035	"Plantation Christmas trees."
82.04.040	"Sale," "casual or isolated sale," "lease or rental,"
02.01.010	"adoption fee," "animal care and control agency,"
	"animal rescue group," "animal rescue organization,"
	"senior living community."
82.04.050	"Sale at retail," "retail sale."
82.04.051	"Services rendered in respect to"—Taxation of hybrid or
	subsequent agreements.
82.04.060	"Sale at wholesale," "wholesale sale."
82.04.062	"Sale at wholesale," "sale at retail" excludes sale of
	precious metal bullion and monetized bullion—
	Computation of tax.
82.04.065	Telephone, telecommunications, and ancillary services—
	Definitions.
82.04.066	"Engaging within this state," "engaging within the
	state."
82.04.067	Substantial nexus—Engaging in business.
82.04.070	"Gross proceeds of sales."
82.04.080	"Gross income of the business."
82.04.090	"Value proceeding or accruing."
82.04.100	"Extractor."
82.04.110	"Manufacturer."
82.04.120	"To manufacture."
82.04.130	"Commercial or industrial use."
82.04.140	"Business."
82.04.150	"Engaging in business."
82.04.160	"Cash discount."
82.04.170	"Tuition fee."
82.04.180	"Successor."
82.04.190	"Consumer."
82.04.192	Digital products definitions.
82.04.200	"In this state," "within this state."
82.04.210 82.04.212	"By-product." "Retail store or outlet."
82.04.212	"Agricultural product," "farmer," "cannabis."
82.04.214	"Newspaper."
82.04.215	"Computer," "computer software," "custom software,"
02.04.213	"customization of prewritten computer software,"
	"master copies," "prewritten computer software,"
	"retained rights."
82.04.216	Exclusion of steam, electricity, or electrical energy
	from definition of certain terms.
82.04.217	"Direct service industrial customer," "aluminum
	smelter."
82.04.220	Business and occupation tax imposed.
82.04.230	Tax upon extractors.
82.04.240	Tax on manufacturers.
82.04.2403	Manufacturer tax not applicable to cleaning fish.

82.04.2404	Manufacturers—Processors for hire—Semiconductor
00 04 050	materials.
82.04.250	Tax on retailers. Tax on real estate brokers.
82.04.255	
82.04.257 82.04.258	Tax on digital products and services.
	Digital products—Apportionable income.
82.04.260	Tax on manufacturers and processors of various foods and
	by-products—Research and development organizations—
	Travel agents—Certain international activities—
	Stevedoring and associated activities—Low-level waste
	disposers—Insurance producers, surplus line brokers,
	and title insurance agents—Hospitals—Commercial
	airplane activities—Timber product activities—Canned
82.04.2602	salmon processors.
02.04.2002	Tax on commercial airplane activities—Conditions for rate reduction.
82.04.261	Surcharge on timber and wood product manufacturers,
02.01.201	extractors, and wholesalers.
82.04.263	Tax on cleaning up radioactive waste and other by-
	products of weapons production and nuclear research
	and development.
82.04.270	Tax on wholesalers.
82.04.272	Tax on warehousing and reselling prescription drugs.
82.04.280	Tax on printers, publishers, highway contractors,
	extracting or processing for hire, cold storage
	warehouse or storage warehouse operation, insurance general agents, radio and television broadcasting,
	government contractors—Cold storage warehouse defined
	—Storage warehouse defined—Periodical or magazine
	defined.
82.04.285	Tax on contests of chance.
82.04.286	Tax on horse races.
82.04.287	Tax on alternative jet fuel.
82.04.290	Tax on service and other activities.
82.04.29001	Creation and distribution of custom software—
	Customization of prewritten computer software—Taxable
00 04 00000	services.
82.04.29002	Additional tax on certain business and service activities.
82.04.29004	Additional tax on financial institutions.
82.04.29005	Tax on loan interest—2012 2nd sp.s. c 6.
82.04.2905	Tax on providing day care.
82.04.2906	Tax on certain chemical dependency services.
82.04.2907	Tax on royalties.
82.04.2908	Tax on provision of room and domiciliary care to
	assisted living facility residents.
82.04.2909	Tax on aluminum smelters.
82.04.293	International investment management services— Definitions.
82.04.294	Tax on manufacturers or wholesalers of solar energy
00 04 007	systems.
82.04.297	Internet access—Definitions.
82.04.298	Tax on qualified grocery distribution cooperatives.
82.04.299 82.04.301	Workforce education investment surcharge.
02.07.001	Exemptions—Certain hospitals.

00 04 010	
82.04.310	Exemptions—Public utilities—Electrical energy—Natural
00 04 011	or manufactured gas.
82.04.311	Exemptions—Tobacco settlement authority.
82.04.315	Exemptions—International banking facilities.
82.04.317	Exemptions—Motor vehicle sales by manufacturers at
00 04 000	wholesale auctions to dealers.
82.04.320	Exemptions—Insurance business.
82.04.321	Exemptions—Qualified health plan patients.
82.04.322	Exemptions—Health maintenance organization, health care
	service contractor, certified health plan.
82.04.323	Exemption—Washington health benefit exchange.
82.04.324	Exemptions—Qualifying blood, tissue, or blood and
	tissue banks.
82.04.326	Exemptions—Qualified organ procurement organizations.
82.04.327	Exemptions—Adult family homes.
82.04.330	Exemptions—Sales of agricultural products.
82.04.331	Exemptions—Wholesale sales to farmers of seed for
	planting, conditioning seed for planting owned by
	others.
82.04.332	Exemptions—Buying and selling at wholesale unprocessed
	milk, wheat, oats, dry peas, dry beans, lentils,
	triticale, canola, corn, rye, and barley.
82.04.333	Exemptions—Small harvesters.
82.04.334	Exemptions—Standing timber.
82.04.335	Exemptions—Agricultural fairs.
82.04.337	Exemptions—Amounts received by hop growers or dealers
	for processed hops shipped outside the state.
82.04.338	Exemptions—Hop commodity commission or hop commodity
	board business.
82.04.339	Exemptions—Day care provided by churches.
82.04.3395	Exemptions—Child care resource and referral services by
	nonprofit organizations.
82.04.340	Exemptions—Boxing, sparring, or wrestling matches.
82.04.350	Exemptions—Racing.
82.04.355	Exemptions—Ride sharing.
82.04.360	Exemptions—Employees—Independent contractors—Booth
	renters.
82.04.363	Exemptions—Camp or conference center—Items sold or
	furnished by nonprofit organization.
82.04.3651	Exemptions—Amounts received by nonprofit organizations
	for fund-raising activities.
82.04.367	Exemptions—Nonprofit organizations that are guarantee
	agencies, issue debt, or provide guarantees for
82.04.368	student loans.
	student loans.
82.04.370	student loans. Exemptions—Nonprofit organizations—Credit and debt services.
	<pre>student loans. Exemptions—Nonprofit organizations—Credit and debt    services. Exemptions—Certain fraternal and beneficiary</pre>
	student loans.  Exemptions—Nonprofit organizations—Credit and debt services.  Exemptions—Certain fraternal and beneficiary organizations.
82.04.370	<pre>student loans. Exemptions—Nonprofit organizations—Credit and debt    services. Exemptions—Certain fraternal and beneficiary</pre>
82.04.370	<pre>student loans. Exemptions—Nonprofit organizations—Credit and debt    services. Exemptions—Certain fraternal and beneficiary    organizations. Exemptions—Certain corporations furnishing aid and    relief.</pre>
82.04.370 82.04.380	<pre>student loans. Exemptions—Nonprofit organizations—Credit and debt services. Exemptions—Certain fraternal and beneficiary organizations. Exemptions—Certain corporations furnishing aid and relief. Exemptions—Operation of sheltered workshops.</pre>
82.04.370 82.04.380 82.04.385 82.04.390	<pre>student loans. Exemptions—Nonprofit organizations—Credit and debt    services. Exemptions—Certain fraternal and beneficiary    organizations. Exemptions—Certain corporations furnishing aid and    relief. Exemptions—Operation of sheltered workshops. Exemptions—Amounts derived from sale of real estate.</pre>
82.04.370 82.04.380 82.04.385	<pre>student loans. Exemptions—Nonprofit organizations—Credit and debt services. Exemptions—Certain fraternal and beneficiary organizations. Exemptions—Certain corporations furnishing aid and relief. Exemptions—Operation of sheltered workshops.</pre>

82.04.399	Exemptions—Sales of academic transcripts.
82.04.405	Exemptions—Credit unions.
82.04.408	Exemptions—Housing finance commission.
82.04.410	Exemptions—Hatching eggs and poultry.
82.04.415	Exemptions—Sand, gravel and rock taken from county or city pits or quarries, processing and handling costs.
82.04.416	Exemptions—Operation of state route No. 16.
82.04.418	Exemptions—Grants by United States government to municipal corporations or political subdivisions.
82.04.419	Exemptions—County, city, town, school district, or fire district activity.
82.04.4201	Exemptions—Sales/leasebacks by regional transit authorities.
82.04.421	<pre>Exemptions—Out-of-state membership sales in discount   programs.</pre>
82.04.422	Exemptions—Wholesale sales of motor vehicles.
82.04.423	Exemptions—Sales by certain out-of-state persons to or through direct seller's representatives.
82.04.425	Exemptions—Accommodation sales.
82.04.4251	Exemptions—Convention and tourism promotion.
82.04.426	Exemptions—Semiconductor microchips.
82.04.4261	Exemptions—Federal small business innovation research program.
82.04.4262	Exemptions—Federal small business technology transfer program.
82.04.4263	Exemptions—Income received by the life sciences discovery fund authority.
82.04.4264	Exemptions—Nonprofit assisted living facilities—Room and domiciliary care.
82.04.4265	Exemptions—Comprehensive cancer centers.
82.04.4266	Exemptions—Fruit and vegetable businesses.
82.04.4267	Exemptions—Operation of parking/business improvement areas.
82.04.4268	Exemptions—Dairy product businesses.
82.04.4269	Exemptions—Seafood product businesses.
82.04.427	Exemptions and credits—Pollution control facilities.
82.04.4271	Deductions—Membership fees and certain service fees by nonprofit youth organization.
82.04.4272	Deductions—Direct mail delivery charges.
82.04.4274	Deductions-Nonprofit management companies-Personnel
	performing on-site functions.
82.04.4275	Deductions—Child welfare services.
82.04.4276	Deductions—Loans to rural electric cooperatives.
82.04.4281	Deductions—Investments, dividends, interest on loans.
82.04.4282	Deductions—Fees, dues, charges.
82.04.4283	Deductions—Cash discount taken by purchaser.
82.04.4284	Deductions—Bad debts.
82.04.4285	Deductions-Motor vehicle fuel and special fuel taxes.
82.04.4286	Deductions—Nontaxable business.
82.04.4287	Deductions—Compensation for receiving, washing, etc.,
	horticultural products for person exempt under RCW
	82.04.330—Materials and supplies used.

82.04.4289	Exemption—Compensation for patient services or attendant sales of drugs dispensed pursuant to
82.04.4290	prescription by certain nonprofit organizations.  Deductions—Mental health services or substance use disorder treatment services.
82.04.4291	Deductions—Compensation received by a political subdivision from another political subdivision for services taxable under RCW 82.04.290.
82.04.4292	Deductions—Interest on investments or loans secured by mortgages or deeds of trust.
82.04.4293	Deductions—Interest on obligations of the state, its political subdivisions, and municipal corporations.
82.04.4294	Deductions—Interest on loans to farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives.
82.04.4295	Deductions—Manufacturing activities completed outside the United States.
82.04.4296	Deductions—Reimbursement for accommodation expenditures by funeral homes.
82.04.4297	Deductions—Compensation from public entities for health or social welfare services—Exception.
82.04.4298	Deductions—Repair, maintenance, replacement, etc., of residential structures and commonly held property— Eligible organizations.
82.04.431	"Health or social welfare organization" defined— Conditions for exemption—"Health or social welfare services" defined.
82.04.4311	Deductions—Compensation received under the federal medicare program by certain hospitals or health centers.
82.04.432	Deductions—Municipal sewer service fees or charges.
82.04.4327	Deductions—Artistic and cultural organizations.
82.04.4328	"Artistic or cultural organization" defined.
0001100	Deductions—Sales of fuel for consumption outside United
82.04.433	States' waters by vessels in foreign commerce.
82.04.4331	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.
82.04.4331 82.04.4332	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.
82.04.4331	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting
82.04.4331 82.04.4332 82.04.4337 82.04.4339	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43392	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43392 82.04.43393	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43393 82.04.43393 82.04.43393	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43392 82.04.43393 82.04.43395 82.04.43396	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.  Deductions—Scan-down allowances.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43392 82.04.43393 82.04.43395 82.04.43396 82.04.43396	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.  Deductions—Scan-down allowances.  Credit—Public safety standards and testing.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43392 82.04.43393 82.04.43395 82.04.43396 82.04.4336	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.  Deductions—Scan-down allowances.  Credit—Public safety standards and testing.  Credit—Manufacture of alternative jet fuel.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43393 82.04.43395 82.04.43396 82.04.43396 82.04.4336 82.04.436	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.  Deductions—Scan-down allowances.  Credit—Public safety standards and testing.  Credit—Manufacture of alternative jet fuel.  Credit—Alternative jet fuel.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43393 82.04.43395 82.04.43396 82.04.43396 82.04.436 82.04.436 82.04.4361 82.04.440	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.  Deductions—Scan-down allowances.  Credit—Public safety standards and testing.  Credit—Manufacture of alternative jet fuel.  Credit—Alternative jet fuel.  Credit—Persons taxable on multiple activities.
82.04.4331 82.04.4332 82.04.4337 82.04.4339 82.04.43391 82.04.43393 82.04.43395 82.04.43396 82.04.43396 82.04.4336 82.04.436	States' waters by vessels in foreign commerce.  Deductions—Insurance claims for state health care coverage.  Deductions—Tuition fees of foreign degree-granting institutions.  Deductions—Certain amounts received by assisted living facilities.  Deductions—Salmon recovery grants.  Deductions—Commercial aircraft loan interest and fees.  Deductions—Qualified dispute resolution centers.  Deductions—Paymaster services.  Deductions—Accountable community of health.  Deductions—Scan-down allowances.  Credit—Public safety standards and testing.  Credit—Manufacture of alternative jet fuel.  Credit—Alternative jet fuel.

employment security department.  22.04.4461  Credit—Preproduction development expenditures.  Credit—Property and leasehold taxes paid on property used for manufacture of commercial airplanes.  Credit—Natural or manufactured gas purchased by direct service industrial customers—Reports.  Credit—Manufacturing semiconductor materials.  Credit—Property taxes paid by aluminum smelter.  Credit—Sales of electricity or gas to an aluminum smelter.  Credit—Sales of electricity or gas to an aluminum smelter.  Credit—Syrup taxes paid by buyer.  Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan.  Credit—Motion picture competitiveness program.  Credit—Washington customized employment training program—Report to the legislature.  Credit—Clean alternative fuel commercial vehicles.  Credit—Sale or exchange of long-term capital assets.  Credit—Equitable access to credit program.  Value of products, how determined.  Apportionable income—Taxable in Washington and another state.  Apportionable income.  Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability.  Sales in own name—Sales as agent.  Tax part of operating overhead.  General administrative provisions invoked.  Administrative provisions for motor vehicle sales by courtesy dealers.  Telecommunications service providers—Calculation of gross proceeds.  Gross proceeds of sales calculation for mobile telecommunications service provider.  Professional employer organizations—Taxable under RCW 82.04.545  Exemptions—Sales of electricity or gas to silicon
82.04.4463 Credit—Property and leasehold taxes paid on property used for manufacture of commercial airplanes. 82.04.447 Credit—Natural or manufactured gas purchased by direct service industrial customers—Reports. 82.04.4481 Credit—Manufacturing semiconductor materials. 82.04.4481 Credit—Property taxes paid by aluminum smelter. 82.04.4482 Credit—Sales of electricity or gas to an aluminum smelter. 82.04.4486 Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan. 82.04.4489 Credit—Motion picture competitiveness program. 82.04.449 Credit—Manington customized employment training program—Report to the legislature. 82.04.4496 Credit—Clean alternative fuel commercial vehicles. 82.04.4497 Credit—Equitable access to credit program. 82.04.4400 Apportionable income—Taxable in Washington and another state. 82.04.460 Apportionable income—Taxable in Washington certificates— state. 82.04.461 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability. 82.04.480 Sales in own name—Sales as agent. 82.04.500 Tax part of operating overhead. 82.04.500 General administrative provisions invoked. 82.04.500 Administrative provisions for motor vehicle sales by courtesy dealers. 82.04.530 Telecommunications service providers—Calculation of gross proceeds. 82.04.530 Gross proceeds of sales calculation for mobile telecommunications service provider. 82.04.540 Professional employer organizations—Taxable under RCW 82.04.590 (2)—Deduction.
82.04.447  82.04.448  82.04.4481  82.04.4481  82.04.4482  82.04.4482  82.04.4482  82.04.4483  82.04.4486  82.04.4486  82.04.4488  82.04.4488  82.04.4489  82.04.4489  82.04.4499  82.04.4499  82.04.4499  82.04.4490  82.04.4497  82.04.4497  82.04.4490  82.04.4490  82.04.4490  82.04.4490  82.04.4491  82.04.4490  82.04.4491  82.04.4491  82.04.4490  82.04.4491  82.04.4491  82.04.4490  82.04.4490  82.04.4491  82.04.4490  82.04.4491  82.04.4490  82.04.4490  82.04.4490  82.04.4490  82.04.450  82.04.450  82.04.530  83.04.530  84.04.530  85.04.530  86.04.530  87.08  88.04.530  89.04.530  80.08
service industrial customers—Reports.  82.04.4481
82.04.448 82.04.4481 Credit—Property taxes paid by aluminum smelter. Credit—Sales of electricity or gas to an aluminum smelter. Credit—Syrup taxes paid by buyer. Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan. Credit—Washington customized employment training program—Report to the legislature. Credit—Clean alternative fuel commercial vehicles. Credit—Equitable access to credit program. Credit—Equitable access to credit program. Value of products, how determined. Apportionable income—Taxable in Washington and another state. Burden of proof—Tax liability. Sales in own name—Sales as agent. Burden of operating overhead. Ceneral administrative provisions invoked. Administrative provisions for motor vehicle sales by courtesy dealers. Cross proceeds of sales calculation for mobile telecommunications service provider. Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4481 Credit—Property taxes paid by aluminum smelter. Credit—Sales of electricity or gas to an aluminum smelter.  82.04.4486 Credit—Syrup taxes paid by buyer. Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan. Credit—Motion picture competitiveness program. Credit—Washington customized employment training program—Report to the legislature. Credit—Sale or exchange of long-term capital assets. Credit—Equitable access to credit program. Credit—Equitable access to credit program. Value of products, how determined. Apportionable income—Taxable in Washington and another state. Apportionable income. Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability. Sales in own name—Sales as agent. Tax part of operating overhead. Ceneral administrative provisions invoked. Administrative provisions for motor vehicle sales by courtesy dealers. Telecommunications service providers—Calculation of gross proceeds. Cross proceeds of sales calculation for mobile telecommunications service provider. Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4482 Credit—Sales of electricity or gas to an aluminum smelter.  82.04.4486 Credit—Syrup taxes paid by buyer.  82.04.4488 Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan.  82.04.4489 Credit—Motion picture competitiveness program.  82.04.4490 Credit—Washington customized employment training program—Report to the legislature.  82.04.4496 Credit—Clean alternative fuel commercial vehicles.  82.04.4497 Credit—Equitable access to credit program.  82.04.4490 Value of products, how determined.  82.04.450 Value of products, how determined.  82.04.460 Apportionable income—Taxable in Washington and another state.  82.04.461 Apportionable income.  82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4488 Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan.  82.04.4489 Credit—Motion picture competitiveness program.  82.04.449 Credit—Washington customized employment training program—Report to the legislature.  82.04.4496 Credit—Clean alternative fuel commercial vehicles.  82.04.4497 Credit—Sale or exchange of long-term capital assets.  82.04.4490 Value of products, how determined.  82.04.450 Value of products, how determined.  82.04.460 Apportionable income—Taxable in Washington and another state.  82.04.462 Apportionable income.  82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4488 Credit—Conversion to worker-owned cooperative, employee ownership trust, or employee stock ownership plan.  82.04.4489 Credit—Motion picture competitiveness program.  82.04.449 Credit—Washington customized employment training program—Report to the legislature.  82.04.4496 Credit—Clean alternative fuel commercial vehicles.  82.04.4497 Credit—Sale or exchange of long-term capital assets.  82.04.4499 Credit—Equitable access to credit program.  82.04.450 Value of products, how determined.  82.04.460 Apportionable income—Taxable in Washington and another state.  82.04.462 Apportionable income.  82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4489  82.04.449  Credit—Motion picture competitiveness program.  Credit—Washington customized employment training program—Report to the legislature.  Credit—Clean alternative fuel commercial vehicles.  Credit—Sale or exchange of long-term capital assets.  Credit—Equitable access to credit program.  Value of products, how determined.  Apportionable income—Taxable in Washington and another state.  Apportionable income.  Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability.  Sales in own name—Sales as agent.  Tax part of operating overhead.  Seneral administrative provisions invoked.  Administrative provisions for motor vehicle sales by courtesy dealers.  Telecommunications service providers—Calculation of gross proceeds.  Gross proceeds of sales calculation for mobile telecommunications service provider.  Professional employer organizations—Taxable under RCW  82.04.290(2)—Deduction.
82.04.449 Credit—Washington customized employment training program—Report to the legislature.  82.04.4496 Credit—Clean alternative fuel commercial vehicles.  82.04.4497 Credit—Sale or exchange of long-term capital assets.  82.04.4499 Credit—Equitable access to credit program.  82.04.450 Value of products, how determined.  82.04.460 Apportionable income—Taxable in Washington and another state.  82.04.462 Apportionable income.  82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
program—Report to the legislature.  82.04.4496
82.04.4496 Credit—Clean alternative fuel commercial vehicles. 82.04.4497 Credit—Sale or exchange of long-term capital assets. 82.04.4499 Credit—Equitable access to credit program. 82.04.450 Value of products, how determined. 82.04.460 Apportionable income—Taxable in Washington and another state. 82.04.462 Apportionable income. 82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability. 82.04.480 Sales in own name—Sales as agent. 82.04.500 Tax part of operating overhead. 82.04.510 General administrative provisions invoked. 82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers. 82.04.530 Telecommunications service providers—Calculation of gross proceeds. 82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider. 82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4497 Credit—Sale or exchange of long-term capital assets. 82.04.4499 Credit—Equitable access to credit program. 82.04.450 Value of products, how determined. 82.04.460 Apportionable income—Taxable in Washington and another state. 82.04.462 Apportionable income. 82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability. 82.04.480 Sales in own name—Sales as agent. 82.04.500 Tax part of operating overhead. 82.04.510 General administrative provisions invoked. 82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers. 82.04.530 Telecommunications service providers—Calculation of gross proceeds. 82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider. 82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.4499 Credit—Equitable access to credit program. 82.04.450 Value of products, how determined. 82.04.460 Apportionable income—Taxable in Washington and another state. 82.04.462 Apportionable income. 82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability. 82.04.480 Sales in own name—Sales as agent. 82.04.500 Tax part of operating overhead. 82.04.510 General administrative provisions invoked. 82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers. 82.04.530 Telecommunications service providers—Calculation of gross proceeds. 82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider. 82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.450 Value of products, how determined. 82.04.460 Apportionable income—Taxable in Washington and another state. 82.04.462 Apportionable income. 82.04.470 Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability. 82.04.480 Sales in own name—Sales as agent. 82.04.500 Tax part of operating overhead. 82.04.510 General administrative provisions invoked. 82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers. 82.04.530 Telecommunications service providers—Calculation of gross proceeds. 82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider. 82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.460 Apportionable income—Taxable in Washington and another state.  82.04.462 Apportionable income.  82.04.470 Wholesale sale—Reseller permit—Exemption certificates— Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
state.  82.04.462 Apportionable income.  82.04.470 Wholesale sale—Reseller permit—Exemption certificates— Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.470 Wholesale sale—Reseller permit—Exemption certificates— Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
Burden of proof—Tax liability.  82.04.480 Sales in own name—Sales as agent.  82.04.500 Tax part of operating overhead.  82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.500  Tax part of operating overhead.  82.04.510  General administrative provisions invoked.  Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530  Telecommunications service providers—Calculation of gross proceeds.  82.04.535  Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540  Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.510 General administrative provisions invoked.  82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.520 Administrative provisions for motor vehicle sales by courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
courtesy dealers.  82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.530 Telecommunications service providers—Calculation of gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
gross proceeds.  82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.535 Gross proceeds of sales calculation for mobile telecommunications service provider.  82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.540 Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction.
82.04.290(2)—Deduction.
82.04.545 Exemptions—Sales of electricity or gas to silicon
smelters.
82.04.600 Exemptions—Materials printed in county, city, town,
school district, educational service district,
library or library district.  82.04.601 Exemptions—Affixing stamp services for cigarette sales.
82.04.610 Exemptions—Import or export commerce.
82.04.610 Exemptions—Import or export commerce. 82.04.615 Exemptions—Certain limited purpose public corporations,
82.04.610 Exemptions—Import or export commerce. 82.04.615 Exemptions—Certain limited purpose public corporations, commissions, and authorities.
82.04.610 Exemptions—Import or export commerce. 82.04.615 Exemptions—Certain limited purpose public corporations, commissions, and authorities. 82.04.620 Exemptions—Certain prescription drugs.
82.04.610 Exemptions—Import or export commerce. 82.04.615 Exemptions—Certain limited purpose public corporations, commissions, and authorities. 82.04.620 Exemptions—Certain prescription drugs.
82.04.610  Exemptions—Import or export commerce.  Exemptions—Certain limited purpose public corporations, commissions, and authorities.  Exemptions—Certain prescription drugs.  Exemptions—Commercial airplane parts.  Exemptions—Commercial fertilizer, agricultural crop protection products, and seed.
82.04.610 Exemptions—Import or export commerce. 82.04.615 Exemptions—Certain limited purpose public corporations, commissions, and authorities. 82.04.620 Exemptions—Certain prescription drugs. 82.04.627 Exemptions—Commercial airplane parts. 82.04.628 Exemptions—Commercial fertilizer, agricultural crop

82.04.640	Exemptions—Washington vaccine association—Certain assessments received.
82.04.645	Exemptions—Financial institutions—Amounts received from certain affiliated persons.
82.04.650	Exemptions—Investment conduits and securitization entities.
82.04.655	Exemptions—Joint municipal utility services authorities.
82.04.660	Exemptions—Environmental handling charges—Mercury-containing lights.
82.04.750	Exemptions—Restaurant employee meals.
82.04.755	Exemptions—Grants received by a nonprofit organization for the program established under RCW 70A.200.140(1)(b)(ii).
82.04.756	Exemptions—Cannabis cooperatives.
82.04.758	Exceptions—Services for farms.
82.04.759	Exemptions—Newspapers—Eligible digital content.
82.04.760	Tax preferences—Expiration dates.
82.04.765	Exemptions—Receipts attributable to assessment on architectural paint imposed pursuant to chapter 70A.515 RCW.
82.04.767	Exemptions—Qualifying grants—National emergency or state of emergency.
82.04.770	Deduction of amounts derived from charge collected pursuant to chapter 70A.530 RCW.
82.04.775	Application of chapter—Amounts received under chapter 70A.535 RCW.
82.04.777	Application of chapter—Amounts received under chapter 70A.555 RCW.
82.04.900	Construction—1961 c 15.

## Admission tax

cities: RCW 35.21.280.

counties: Chapter 36.38 RCW.

Commute trip reduction incentives: Chapter 82.70 RCW.

Housing authorities, tax exemption: Chapter 35.82 RCW.

Public utility districts, privilege taxes: Chapter 54.28 RCW.