

RCW 82.12.665 Exemptions—Adaptive recreational and rehabilitation facilities. (Effective October 1, 2024, until January 1, 2035.) (1) The tax levied by RCW 82.12.020 does not apply to the use of tangible personal property purchased on a federal military reservation sold to a disabled veteran or member of the armed forces by a nonprofit organization under Title 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue code of 1986, as amended, as of October 1, 2024, that operates an adaptive recreational and rehabilitation facility dedicated to the assistance of disabled veterans and members of the armed forces of the United States of America.

(2) For the purposes of this section, "adaptive recreational and rehabilitation facility" means a facility that provides activity modifications, assistive technologies, or other services to allow people with disabilities to participate in recreational activities, sports, or physical rehabilitation efforts.

(3) This section expires January 1, 2035. [2024 c 141 s 4.]

Tax preference performance statement—Effective date—2024 c 141 ss 2-4: See notes following RCW 82.04.665.