

**RCW 84.36.600 Computer software.** (1) All custom computer software, except embedded software, is exempt from property taxation.

(2) Retained rights in computer software are exempt from property taxation.

(3) Modifications to canned software are exempt from property taxation, but the underlying canned software remains subject to taxation as provided in RCW 84.40.037.

(4) Master or golden copies of computer software are exempt from property taxation. [1991 sp.s. c 29 § 3.]

**Findings, intent—Severability—Application—1991 sp.s. c 29:** See notes following RCW 84.04.150.