

Initiative Measure No. 1590, filed January 16, 2018

BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: I-3477.1/18

ATTY/TYPIST: JA:lcl

BRIEF DESCRIPTION:

Initiative Measure No. 1590, filed January 16, 2018

AN ACT Relating to minimum wage and repealing excise taxes; amending RCW 49.46.020; and repealing RCW 82.01.050, 82.01.060, 82.01.070, 82.01.080, 82.01.090, 82.01.100, 82.01.115, 82.02.010, 82.02.020, 82.02.030, 82.02.040, 82.02.050, 82.02.060, 82.02.070, 82.02.080, 82.02.090, 82.02.100, 82.02.110, 82.02.200, 82.02.210, 82.02.220, 82.02.230, 82.02.240, 82.03.010, 82.03.020, 82.03.030, 82.03.040, 82.03.050, 82.03.060, 82.03.070, 82.03.080, 82.03.090, 82.03.100, 82.03.110, 82.03.120, 82.03.130, 82.03.140, 82.03.150, 82.03.160, 82.03.170, 82.03.180, 82.03.190, 82.03.200, 82.04.010, 82.04.020, 82.04.030, 82.04.035, 82.04.040, 82.04.050, 82.04.051, 82.04.060, 82.04.062, 82.04.065, 82.04.066, 82.04.067, 82.04.070, 82.04.080, 82.04.090, 82.04.100, 82.04.110, 82.04.120, 82.04.130, 82.04.140, 82.04.150, 82.04.160, 82.04.170, 82.04.180, 82.04.190, 82.04.192, 82.04.200, 82.04.210, 82.04.212, 82.04.213, 82.04.214, 82.04.215, 82.04.216, 82.04.217, 82.04.220, 82.04.230, 82.04.240, 82.04.240, 82.04.240, 82.04.2403, 82.04.2404, 82.04.2404, 82.04.250, 82.04.255, 82.04.257, 82.04.258, 82.04.260, 82.04.260, 82.04.261, 82.04.263, 82.04.270, 82.04.272, 82.04.280, 82.04.285, 82.04.286, 82.04.290, 82.04.29001, 82.04.29002, 82.04.29005, 82.04.2905, 82.04.2906, 82.04.2907, 82.04.2908, 82.04.2909, 82.04.2909, 82.04.293, 82.04.294, 82.04.294, 82.04.297, 82.04.298, 82.04.310, 82.04.311, 82.04.315, 82.04.317, 82.04.320, 82.04.322, 82.04.323, 82.04.324, 82.04.326, 82.04.327, 82.04.330, 82.04.331, 82.04.332, 82.04.333, 82.04.334, 82.04.335, 82.04.337, 82.04.338, 82.04.339, 82.04.3395, 82.04.340, 82.04.350, 82.04.355, 82.04.360, 82.04.363, 82.04.3651, 82.04.367, 82.04.368, 82.04.370, 82.04.380, 82.04.385, 82.04.390, 82.04.392, 82.04.399, 82.04.405, 82.04.408, 82.04.410, 82.04.415, 82.04.416, 82.04.418, 82.04.419, 82.04.4201, 82.04.421, 82.04.422, 82.04.423, 82.04.425, 82.04.4251, 82.04.426, 82.04.426, 82.04.4261, 82.04.4262, 82.04.4263, 82.04.4264, 82.04.4265, 82.04.4266, 82.04.4267, 82.04.4268, 82.04.4269, 82.04.427, 82.04.4271, 82.04.4272, 82.04.4274, 82.04.4275, 82.04.4277, 82.04.4277, 82.04.4281, 82.04.4282, 82.04.4283, 82.04.4284,

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82.04.4451, 82.04.44525, 82.04.4461, 82.04.4461, 82.04.4463,
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82.04.460, 82.04.462, 82.04.470, 82.04.480, 82.04.500, 82.04.510,
82.04.520, 82.04.530, 82.04.535, 82.04.540, 82.04.545, 82.04.545,
82.04.600, 82.04.601, 82.04.610, 82.04.615, 82.04.620, 82.04.625,
82.04.627, 82.04.628, 82.04.635, 82.04.640, 82.04.645, 82.04.650,
82.04.655, 82.04.660, 82.04.750, 82.04.755, 82.04.756, 82.04.760,
82.04.900, 82.08.010, 82.08.011, 82.08.015, 82.08.020, 82.08.0201,
82.08.0202, 82.08.0203, 82.08.0205, 82.08.0206, 82.08.02061,
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82.08.02088, 82.08.0251, 82.08.0252, 82.08.02525, 82.08.0253,
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82.08.02805, 82.08.02806, 82.08.02807, 82.08.0281, 82.08.0282,
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82.08.040, 82.08.050, 82.08.052, 82.08.053, 82.08.0531, 82.08.054,
82.08.055, 82.08.060, 82.08.064, 82.08.066, 82.08.080, 82.08.090,

82.08.100, 82.08.110, 82.08.120, 82.08.130, 82.08.140, 82.08.145,
82.08.150, 82.08.155, 82.08.160, 82.08.170, 82.08.180, 82.08.190,
82.08.195, 82.08.207, 82.08.215, 82.08.700, 82.08.803, 82.08.804,
82.08.805, 82.08.805, 82.08.806, 82.08.807, 82.08.808, 82.08.809,
82.08.810, 82.08.811, 82.08.816, 82.08.820, 82.08.830, 82.08.832,
82.08.833, 82.08.834, 82.08.850, 82.08.855, 82.08.865, 82.08.870,
82.08.875, 82.08.880, 82.08.890, 82.08.900, 82.08.910, 82.08.920,
82.08.925, 82.08.935, 82.08.940, 82.08.945, 82.08.950, 82.08.956,
82.08.962, 82.08.963, 82.08.965, 82.08.965, 82.08.9651, 82.08.9651,
82.08.970, 82.08.970, 82.08.975, 82.08.980, 82.08.980, 82.08.983,
82.08.985, 82.08.986, 82.08.986, 82.08.990, 82.08.995, 82.08.997,
82.08.998, 82.08.999, 82.08.9994, 82.08.99941, 82.08.9995,
82.08.9996, 82.08.9997, 82.08.9998, 82.08.99991, 82.12.010,
82.12.020, 82.12.0201, 82.12.0203, 82.12.0205, 82.12.0207,
82.12.0208, 82.12.02081, 82.12.02082, 82.12.02084, 82.12.02085,
82.12.02086, 82.12.02087, 82.12.02088, 82.12.022, 82.12.022,
82.12.023, 82.12.024, 82.12.0251, 82.12.02525, 82.12.0253,
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82.12.0293, 82.12.0294, 82.12.0296, 82.12.0297, 82.12.0298,
82.12.031, 82.12.0311, 82.12.0315, 82.12.0316, 82.12.032, 82.12.033,
82.12.034, 82.12.0345, 82.12.0347, 82.12.035, 82.12.036, 82.12.037,
82.12.038, 82.12.040, 82.12.045, 82.12.060, 82.12.070, 82.12.080,
82.12.145, 82.12.195, 82.12.207, 82.12.215, 82.12.225, 82.12.700,
82.12.800, 82.12.801, 82.12.802, 82.12.803, 82.12.804, 82.12.805,
82.12.805, 82.12.806, 82.12.807, 82.12.808, 82.12.809, 82.12.810,
82.12.811, 82.12.816, 82.12.820, 82.12.832, 82.12.834, 82.12.845,
82.12.850, 82.12.855, 82.12.860, 82.12.865, 82.12.875, 82.12.880,

82.12.890, 82.12.900, 82.12.910, 82.12.920, 82.12.925, 82.12.930,
82.12.935, 82.12.940, 82.12.945, 82.12.950, 82.12.956, 82.12.962,
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82.12.985, 82.12.986, 82.12.995, 82.12.998, 82.12.999, 82.12.9994,
82.12.99941, 82.12.9995, 82.12.9996, 82.12.9997, 82.12.9998,
82.12.99991, 82.13.010, 82.13.020, 82.13.030, 82.13.040, 82.13.050,
82.14.010, 82.14.020, 82.14.030, 82.14.032, 82.14.034, 82.14.036,
82.14.040, 82.14.045, 82.14.0455, 82.14.048, 82.14.0485, 82.14.0486,
82.14.049, 82.14.0494, 82.14.050, 82.14.052, 82.14.055, 82.14.060,
82.14.070, 82.14.080, 82.14.090, 82.14.212, 82.14.215, 82.14.230,
82.14.300, 82.14.310, 82.14.320, 82.14.330, 82.14.340, 82.14.350,
82.14.360, 82.14.370, 82.14.390, 82.14.400, 82.14.410, 82.14.415,
82.14.420, 82.14.430, 82.14.440, 82.14.445, 82.14.450, 82.14.455,
82.14.457, 82.14.460, 82.14.465, 82.14.470, 82.14.475, 82.14.480,
82.14.485, 82.14.490, 82.14.495, 82.14.500, 82.14.505, 82.14.510,
82.14.515, 82.14.525, 82.14.530, 82.14.820, 82.14A.010, 82.14A.020,
82.14A.030, 82.14A.900, 82.14B.010, 82.14B.020, 82.14B.030,
82.14B.035, 82.14B.040, 82.14B.042, 82.14B.050, 82.14B.055,
82.14B.060, 82.14B.061, 82.14B.063, 82.14B.065, 82.14B.150,
82.14B.160, 82.14B.200, 82.14B.210, 82.16.010, 82.16.020, 82.16.023,
82.16.030, 82.16.040, 82.16.0421, 82.16.0421, 82.16.045, 82.16.046,
82.16.047, 82.16.0491, 82.16.0495, 82.16.0496, 82.16.0496,
82.16.0497, 82.16.0498, 82.16.0499, 82.16.050, 82.16.053, 82.16.055,
82.16.060, 82.16.080, 82.16.090, 82.16.100, 82.16.110, 82.16.120,
82.16.130, 82.16.150, 82.16.155, 82.16.160, 82.16.165, 82.16.170,
82.16.175, 82.16.180, 82.16.300, 82.16.305, 82.16.310, 82.16.315,
82.16.315, 82.18.010, 82.18.020, 82.18.025, 82.18.030, 82.18.040,
82.18.050, 82.18.060, 82.18.070, 82.18.080, 82.19.010, 82.19.020,
82.19.030, 82.19.040, 82.19.040, 82.19.050, 82.19.055, 82.19.900,
82.21.010, 82.21.020, 82.21.030, 82.21.040, 82.21.045, 82.21.050,
82.21.900, 82.21.905, 82.21.910, 82.21.915, 82.21.920, 82.23A.005,
82.23A.010, 82.23A.020, 82.23A.030, 82.23A.040, 82.23A.050,
82.23A.900, 82.23A.902, 82.23B.010, 82.23B.020, 82.23B.025,

82.23B.030, 82.23B.040, 82.23B.045, 82.23B.050, 82.23B.060,
82.23B.900, 82.23B.901, 82.23B.902, 82.24.010, 82.24.020, 82.24.026,
82.24.029, 82.24.030, 82.24.035, 82.24.040, 82.24.050, 82.24.060,
82.24.080, 82.24.090, 82.24.100, 82.24.110, 82.24.120, 82.24.130,
82.24.135, 82.24.145, 82.24.180, 82.24.190, 82.24.210, 82.24.230,
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82.26.120, 82.26.121, 82.26.130, 82.26.140, 82.26.150, 82.26.160,
82.26.170, 82.26.180, 82.26.190, 82.26.200, 82.26.210, 82.26.220,
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82.27.070, 82.27.070, 82.27.900, 82.29A.010, 82.29A.010, 82.29A.020,
82.29A.020, 82.29A.020, 82.29A.025, 82.29A.030, 82.29A.030,
82.29A.040, 82.29A.040, 82.29A.050, 82.29A.050, 82.29A.055,
82.29A.060, 82.29A.070, 82.29A.080, 82.29A.090, 82.29A.100,
82.29A.110, 82.29A.120, 82.29A.120, 82.29A.125, 82.29A.130,
82.29A.132, 82.29A.134, 82.29A.135, 82.29A.136, 82.29A.137,
82.29A.137, 82.29A.138, 82.29A.140, 82.29A.160, 82.32.010,
82.32.020, 82.32.023, 82.32.026, 82.32.030, 82.32.033, 82.32.045,
82.32.047, 82.32.050, 82.32.052, 82.32.055, 82.32.060, 82.32.062,
82.32.065, 82.32.070, 82.32.080, 82.32.085, 82.32.087, 82.32.090,
82.32.100, 82.32.105, 82.32.105, 82.32.110, 82.32.117, 82.32.120,
82.32.130, 82.32.135, 82.32.140, 82.32.145, 82.32.150, 82.32.160,
82.32.170, 82.32.180, 82.32.190, 82.32.200, 82.32.210, 82.32.212,
82.32.215, 82.32.220, 82.32.230, 82.32.235, 82.32.237, 82.32.240,
82.32.245, 82.32.260, 82.32.265, 82.32.270, 82.32.280, 82.32.290,
82.32.291, 82.32.300, 82.32.310, 82.32.320, 82.32.330, 82.32.340,
82.32.350, 82.32.350, 82.32.360, 82.32.380, 82.32.385, 82.32.394,
82.32.410, 82.32.430, 82.32.440, 82.32.450, 82.32.470, 82.32.480,
82.32.490, 82.32.495, 82.32.500, 82.32.505, 82.32.510, 82.32.515,
82.32.520, 82.32.525, 82.32.530, 82.32.531, 82.32.532, 82.32.533,

82.32.534, 82.32.534, 82.32.537, 82.32.550, 82.32.555, 82.32.580,
82.32.585, 82.32.590, 82.32.590, 82.32.600, 82.32.600, 82.32.605,
82.32.605, 82.32.607, 82.32.607, 82.32.655, 82.32.660, 82.32.670,
82.32.680, 82.32.700, 82.32.710, 82.32.710, 82.32.715, 82.32.720,
82.32.725, 82.32.730, 82.32.733, 82.32.735, 82.32.740, 82.32.745,
82.32.750, 82.32.755, 82.32.760, 82.32.762, 82.32.763, 82.32.765,
82.32.770, 82.32.780, 82.32.783, 82.32.784, 82.32.785, 82.32.787,
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82.32.850, 82.32.860, 82.32.865, 82.32.900, 82.32A.002, 82.32A.005,
82.32A.010, 82.32A.020, 82.32A.030, 82.32A.040, 82.32A.050,
82.33.010, 82.33.020, 82.33.030, 82.33.040, 82.33.050, 82.33.060,
82.33.070, 82.33A.005, 82.33A.010, 82.34.010, 82.34.015, 82.34.020,
82.34.030, 82.34.040, 82.34.050, 82.34.060, 82.34.090, 82.34.100,
82.34.110, 82.34.900, 82.38.010, 82.38.020, 82.38.030, 82.38.031,
82.38.032, 82.38.033, 82.38.035, 82.38.050, 82.38.055, 82.38.060,
82.38.060, 82.38.065, 82.38.066, 82.38.072, 82.38.075, 82.38.080,
82.38.090, 82.38.100, 82.38.110, 82.38.120, 82.38.140, 82.38.150,
82.38.160, 82.38.170, 82.38.180, 82.38.183, 82.38.190, 82.38.195,
82.38.200, 82.38.205, 82.38.210, 82.38.220, 82.38.230, 82.38.235,
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82.38.290, 82.38.300, 82.38.310, 82.38.320, 82.38.360, 82.38.365,
82.38.370, 82.38.375, 82.38.380, 82.38.385, 82.41.010, 82.41.020,
82.41.030, 82.41.040, 82.41.050, 82.41.070, 82.41.080, 82.41.090,
82.41.100, 82.41.110, 82.41.120, 82.42.010, 82.42.020, 82.42.030,
82.42.040, 82.42.040, 82.42.055, 82.42.065, 82.42.067, 82.42.068,
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82.42.115, 82.42.118, 82.42.125, 82.42.130, 82.42.135, 82.42.140,
82.42.145, 82.42.200, 82.42.205, 82.42.210, 82.42.220, 82.42.230,
82.42.240, 82.42.250, 82.44.010, 82.44.015, 82.44.035, 82.44.060,
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82.44.140, 82.44.190, 82.44.195, 82.44.200, 82.44.900, 82.45.010,
82.45.020, 82.45.030, 82.45.032, 82.45.033, 82.45.035, 82.45.060,
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82.45.150, 82.45.180, 82.45.190, 82.45.195, 82.45.197, 82.45.210,

82.45.220, 82.45.900, 82.46.010, 82.46.015, 82.46.021, 82.46.030,
82.46.035, 82.46.037, 82.46.040, 82.46.050, 82.46.060, 82.46.070,
82.46.075, 82.46.080, 82.46.900, 82.47.010, 82.47.020, 82.47.030,
82.48.010, 82.48.020, 82.48.030, 82.48.035, 82.48.060, 82.48.070,
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82.49.010, 82.49.020, 82.49.030, 82.49.040, 82.49.050, 82.49.060,
82.49.065, 82.49.080, 82.49.900, 82.50.010, 82.50.060, 82.50.075,
82.50.090, 82.50.170, 82.50.250, 82.50.425, 82.50.435, 82.50.440,
82.50.460, 82.50.520, 82.50.530, 82.50.540, 82.50.901, 82.52.010,
82.52.020, 82.56.010, 82.56.020, 82.56.030, 82.56.040, 82.56.050,
82.58.005, 82.58.010, 82.58.020, 82.58.030, 82.58.040, 82.58.050,
82.58.060, 82.58.070, 82.58.080, 82.58.090, 82.58.900, 82.58.901,
82.58.902, 82.60.010, 82.60.020, 82.60.025, 82.60.030, 82.60.040,
82.60.049, 82.60.060, 82.60.063, 82.60.065, 82.60.070, 82.60.070,
82.60.080, 82.60.090, 82.60.100, 82.60.120, 82.62.010, 82.62.020,
82.62.030, 82.62.045, 82.62.050, 82.62.060, 82.62.070, 82.62.080,
82.62.901, 82.63.005, 82.63.010, 82.63.020, 82.63.020, 82.63.045,
82.63.045, 82.63.060, 82.63.065, 82.63.070, 82.63.090, 82.63.900,
82.64.010, 82.64.020, 82.64.025, 82.64.030, 82.64.040, 82.64.050,
82.64.901, 82.64.902, 82.65A.010, 82.65A.020, 82.65A.030,
82.65A.040, 82.65A.900, 82.65A.901, 82.66.010, 82.66.020, 82.66.040,
82.66.050, 82.66.060, 82.66.901, 82.70.010, 82.70.020, 82.70.025,
82.70.030, 82.70.040, 82.70.050, 82.70.060, 82.70.070, 82.70.900,
82.73.010, 82.73.020, 82.73.020, 82.73.025, 82.73.030, 82.73.030,
82.73.040, 82.73.050, 82.73.060, 82.74.010, 82.74.020, 82.74.040,
82.74.040, 82.74.050, 82.74.050, 82.74.060, 82.74.070, 82.75.005,
82.75.010, 82.75.020, 82.75.040, 82.75.040, 82.75.050, 82.75.060,
82.75.070, 82.75.070, 82.80.005, 82.80.010, 82.80.030, 82.80.035,
82.80.070, 82.80.080, 82.80.090, 82.80.100, 82.80.110, 82.80.120,
82.80.130, 82.80.140, 82.80.900, 82.82.010, 82.82.020, 82.82.020,
82.82.030, 82.82.040, 82.82.040, 82.82.050, 82.85.010, 82.85.010,
82.85.020, 82.85.020, 82.85.030, 82.85.040, 82.85.040, 82.85.050,
82.85.060, 82.85.070, 82.85.080, 82.85.900, 82.98.010, 82.98.020,
82.98.030, 82.98.035, 82.98.040, and 82.98.050.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

Sec. 1. RCW 49.46.020 and 2017 c 2 s 3 (Initiative Measure No. 1433) are each amended to read as follows:

(1)~~((a))~~ Beginning January 1, ~~((2017))~~ 2019, and until January 1, ~~((2018))~~ 2021, every employer ~~((shall))~~ must pay to each of his or her employees who has reached the age of eighteen years wages at a rate of not less than ~~((eleven))~~ seven dollars per hour.

~~((b) Beginning January 1, 2018, and until January 1, 2019, every employer shall pay to each of his or her employees who has reached the age of eighteen years wages at a rate of not less than eleven dollars and fifty cents per hour.~~

~~(c) Beginning January 1, 2019, and until January 1, 2020, every employer shall pay to each of his or her employees who has reached the age of eighteen years wages at a rate of not less than twelve dollars per hour.~~

~~(d) Beginning January 1, 2020, and until January 1, 2021, every employer shall pay to each of his or her employees who has reached the age of eighteen years wages at a rate of not less than thirteen dollars and fifty cents per hour.~~

~~(2)(a) Beginning on January 1, 2021, and each following January 1st as set forth under (b) of this subsection, every employer shall pay to each of his or her employees who has reached the age of eighteen years wages at a rate of not less than the amount established under (b) of this subsection.~~

~~(b) On September 30, 2020, and on each following September 30th, the department of labor and industries shall calculate an adjusted minimum wage rate to maintain employee purchasing power by increasing the current year's minimum wage rate by the rate of inflation. The adjusted minimum wage rate shall be calculated to the nearest cent using the consumer price index for urban wage earners and clerical workers, CPI W, or a successor index, for the twelve months prior to each September 1st as calculated by the United States department of labor. Each adjusted minimum wage rate~~

~~calculated under this subsection (2)(b) takes effect on the following January 1st.~~

~~(3) An employer must pay to its employees: (a) All tips and gratuities; and (b) all service charges as defined under RCW 49.46.160 except those that, pursuant to RCW 49.46.160, are itemized as not being payable to the employee or employees servicing the customer. Tips and service charges paid to an employee are in addition to, and may not count towards, the employee's hourly minimum wage.~~

~~(4) Beginning January 1, 2018, every employer must provide to each of its employees paid sick leave as provided in RCW 49.46.200 and 49.46.210.~~

~~(5) The director shall by regulation establish the minimum wage for employees under the age of eighteen years.)~~ (2) An employer must pay to service its employees all tips and gratuities. Tips, gratuities, and service charges paid to an employee are in addition to, and may not count towards, the employee's hourly minimum wage.

NEW SECTION. **Sec. 2.** The following acts or parts of acts are each repealed:

(1) RCW 82.01.050 (Department established—Director of revenue) and 1967 ex.s. c 26 s 2;

(2) RCW 82.01.060 (Director—Powers and duties—Rule-making authority) and 2017 c 323 s 801, 2011 c 298 s 36, 1995 c 403 s 106, 1977 c 75 s 92, & 1967 ex.s. c 26 s 3;

(3) RCW 82.01.070 (Director—General supervision—Appointment of assistant director, personnel—Personal service contracts for out-of-state auditing services) and 1997 c 156 s 1, 1982 c 128 s 1, & 1967 ex.s. c 26 s 4;

(4) RCW 82.01.080 (Director—Delegation of powers and duties—Responsibility) and 1997 c 156 s 2 & 1967 ex.s. c 26 s 5;

(5) RCW 82.01.090 (Director—Exercise of powers, duties and functions formerly vested in tax commission) and 1967 ex.s. c 26 s 6;

(6)RCW 82.01.100 (Assistance to other state agencies in administration and collection of taxes) and 1967 ex.s. c 26 s 11;

(7)RCW 82.01.115 (Listing of reduction in revenues from tax exemptions to be submitted to legislature by department of revenue—Periodic review and submission of recommendations to legislature by governor);

(8)RCW 82.02.010 (Definitions) and 2014 c 140 s 30, 2011 c 298 s 37, 1979 c 107 s 9, 1967 ex.s. c 26 s 14, & 1961 c 15 s 82.02.010;

(9)RCW 82.02.020 (State preempts certain tax fields—Fees prohibited for the development of land or buildings—Voluntary payments by developers authorized—Limitations—Exceptions) and 2013 c 243 s 4, 2010 c 153 s 3, 2009 c 535 s 1103, 2008 c 113 s 2, 2006 c 149 s 3, 2005 c 502 s 5, 1997 c 452 s 21, 1996 c 230 s 1612, 1990 1st ex.s. c 17 s 42, 1988 c 179 s 6, 1987 c 327 s 17, 1982 1st ex.s. c 49 s 5, 1979 ex.s. c 196 s 3, 1970 ex.s. c 94 s 8, 1967 c 236 s 16, & 1961 c 15 s 82.02.020;

(10)RCW 82.02.030 (Additional tax rates) and 1993 sp.s. c 25 s 107, 1993 c 492 s 312, & 1990 c 42 s 319;

(11)RCW 82.02.040 (Authority of operating agencies to levy taxes) and 1983 2nd ex.s. c 3 s 55;

(12)RCW 82.02.050 (Impact fees—Intent—Limitations) and 2015 c 241 s 1, 1994 c 257 s 24, 1993 sp.s. c 6 s 6, & 1990 1st ex.s. c 17 s 43;

(13)RCW 82.02.060 (Impact fees—Local ordinances—Required provisions) and 2012 c 200 s 1 & 1990 1st ex.s. c 17 s 44;

(14)RCW 82.02.070 (Impact fees—Retained in special accounts—Limitations on use—Administrative appeals) and 2011 c 353 s 8, 2009 c 263 s 1, & 1990 1st ex.s. c 17 s 46;

(15)RCW 82.02.080 (Impact fees—Refunds) and 2011 c 353 s 9 & 1990 1st ex.s. c 17 s 47;

(16)RCW 82.02.090 (Impact fees—Definitions) and 2010 c 86 s 1, 2008 c 42 s 1, & 1990 1st ex.s. c 17 s 48;

(17)RCW 82.02.100 (Impact fees—Exception, mitigation fees paid under chapter 43.21C RCW) and 2011 c 331 s 3 & 1992 c 219 s 2;

(18)RCW 82.02.110 (Impact fees—Extending use of school impact fees) and 2009 c 263 s 2;

(19)RCW 82.02.200 (Contract to issue conditional federal employer identification numbers, credentials, and documents in conjunction with license applications) and 1997 c 51 s 6;

(20)RCW 82.02.210 (Washington compliance with streamlined sales and use tax agreement—Intent) and 2007 c 6 s 105 & 2003 c 168 s 1;

(21)RCW 82.02.220 (Exclusion of steam, electricity, or electrical energy from definition of certain terms) and 2003 c 168 s 701;

(22)RCW 82.02.230 (One statewide rate and one jurisdiction-wide rate for sales and use taxes) and 2009 c 289 s 3, 2004 c 153 s 405, & 2003 c 168 s 801;

(23)RCW 82.02.240 (Professional employer organizations—Liability for certain taxes and fees) and 2006 c 301 s 8;

(24)RCW 82.03.010 (Board created) and 1967 ex.s. c 26 s 30;

(25)RCW 82.03.020 (Members—Number—Qualifications—Appointment) and 1967 ex.s. c 26 s 31;

(26)RCW 82.03.030 (Terms—Vacancies) and 1967 ex.s. c 26 s 32;

(27)RCW 82.03.040 (Removal of members—Grounds—Procedure) and 1967 ex.s. c 26 s 33;

(28)RCW 82.03.050 (Operation on part-time or full-time basis—Salary—Compensation—Travel expenses) and 2013 c 23 s 311, 1975-'76 2nd ex.s. c 34 s 176, 1970 ex.s. c 65 s 2, & 1967 ex.s. c 26 s 34;

(29)RCW 82.03.060 (Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee—Restriction on leaving board) and 2013 c 23 s 312 & 1967 ex.s. c 26 s 35;

(30)RCW 82.03.070 (Executive director, tax referees, clerk, assistants) and 1988 c 222 s 2 & 1967 ex.s. c 26 s 36;

(31)RCW 82.03.080 (Chair) and 2013 c 23 s 313 & 1967 ex.s. c 26 s 37;

(32)RCW 82.03.090 (Office of board—Quorum—Hearings) and 1967 ex.s. c 26 s 38;

(33)RCW 82.03.100 (Findings and decisions—Signing—Filing—Public inspection) and 1967 ex.s. c 26 s 39;

(34)RCW 82.03.110 (Publication of findings and decisions) and 1967 ex.s. c 26 s 40;

(35)RCW 82.03.120 (Journal of final findings and decisions) and 1988 c 222 s 3 & 1967 ex.s. c 26 s 41;

(36)RCW 82.03.130 (Appeals to board—Jurisdiction as to types of appeals—Filing) and 2005 c 253 s 7, 1998 c 54 s 1, 1994 c 123 s 3, 1992 c 206 s 9, 1989 c 378 s 4, 1982 1st ex.s. c 46 s 6, 1977 ex.s. c 284 s 2, & 1967 ex.s. c 26 s 42;

(37)RCW 82.03.140 (Appeals to board—Election of formal or informal hearing) and 2000 c 103 s 1, 1988 c 222 s 4, 1982 1st ex.s. c 46 s 8, & 1967 ex.s. c 26 s 43;

(38)RCW 82.03.150 (Appeals to board—Informal hearings, powers of board or tax referees—Assistance) and 2000 c 103 s 2, 1988 c 222 s 5, & 1967 ex.s. c 26 s 44;

(39)RCW 82.03.160 (Appeals to board—Formal hearings, powers of board or tax referees—Assistance) and 2000 c 103 s 3, 1989 c 175 s 175, 1988 c 222 s 6, & 1967 ex.s. c 26 s 45;

(40)RCW 82.03.170 (Rules of practice and procedure) and 1988 c 222 s 7 & 1967 ex.s. c 26 s 46;

(41)RCW 82.03.180 (Judicial review) and 2000 c 103 s 4, 1989 c 175 s 176, 1982 1st ex.s. c 46 s 9, & 1967 ex.s. c 26 s 47;

(42)RCW 82.03.190 (Appeal to board from denial of petition or notice of determination as to reduction or refund—Procedure—Notice) and 2012 c 39 s 3, 1998 c 54 s 2, 1989 c 378 s 5, 1983 c 3 s 211, 1979 ex.s. c 209 s 50, 1975 1st ex.s. c 158 s 3, & 1967 ex.s. c 26 s 48;

(43)RCW 82.03.200 (Appeals from county board of equalization—Evidence submission in advance of hearing) and 1994 c 301 s 17;

(44)RCW 82.04.010 (Introductory) and 1996 c 93 s 4 & 1961 c 15 s 82.04.010;

(45)RCW 82.04.020 ("Tax year," "taxable year.") and 1975 1st ex.s. c 278 s 39 & 1961 c 15 s 82.04.020;

(46)RCW 82.04.030 ("Person," "company.") and 1995 c 318 s 1, 1963 ex.s. c 28 s 1, & 1961 c 15 s 82.04.030;

(47)RCW 82.04.035 ("Plantation Christmas trees.") and 1987 c 23 s 1;

(48)RCW 82.04.040 ("Sale," "casual or isolated sale," "lease or rental," "adoption fee," "animal care and control agency," "animal rescue group," "animal rescue organization.") and 2017 c 323 s 201, 2004 c 153 s 402, 2003 c 168 s 103, & 1961 c 15 s 82.04.040;

(49)RCW 82.04.050 ("Sale at retail," "retail sale.") and 2017 3rd sp.s. c 37 s 1201, 2015 3rd sp.s. c 6 s 1105, (2015 3rd sp.s. c 6 s 1104 expired January 1, 2016), 2015 c 169 s 1, 2013 2nd sp.s. c 13 s 802, & 2011 c 174 s 202;

(50)RCW 82.04.051 ("Services rendered in respect to"—Taxation of hybrid or subsequent agreements) and 1999 c 212 s 2;

(51)RCW 82.04.060 ("Sale at wholesale," "wholesale sale.") and 2017 c 323 s 512, 2015 c 169 s 2, 2010 c 106 s 203, 2009 c 535 s 403, 2007 c 6 s 1007, 2005 c 514 s 102, 2002 c 367 s 1, 1998 c 332 s 5, 1996 c 148 s 3, 1983 2nd ex.s. c 3 s 26, & 1961 c 15 s 82.04.060;

(52)RCW 82.04.062 ("Sale at wholesale," "sale at retail" excludes sale of precious metal bullion and monetized bullion—Computation of tax) and 1985 c 471 s 5;

(53)RCW 82.04.065 (Telephone, telecommunications, and ancillary services—Definitions) and 2009 c 535 s 413, 2007 c 6 s 1003, 2007 c 6 s 1002, 2002 c 67 s 2, 1997 c 304 s 5, & 1983 2nd ex.s. c 3 s 24;

(54)RCW 82.04.066 ("Engaging within this state," "engaging within the state.") and 2017 3rd sp.s. c 28 s 301, 2015 3rd sp.s. c 5 s 203, & 2010 1st sp.s. c 23 s 103;

(55)RCW 82.04.067 (Substantial nexus—Engaging in business) and 2017 3rd sp.s. c 28 s 302, 2016 c 137 s 2, 2015 3rd sp.s. c 5 s 204, & 2010 1st sp.s. c 23 s 104;

(56)RCW 82.04.070 ("Gross proceeds of sales.") and 2009 c 535 s 404 & 1961 c 15 s 82.04.070;

(57)RCW 82.04.080 ("Gross income of the business.") and 2010 1st sp.s. c 23 s 109 & 1961 c 15 s 82.04.080;

(58)RCW 82.04.090 ("Value proceeding or accruing.") and 2001 c 20 s 1, 1975 1st ex.s. c 278 s 40, & 1961 c 15 s 82.04.090;

(59)RCW 82.04.100 ("Extractor.") and 2014 c 140 s 1, 2001 c 118 s 1, 1987 c 23 s 3, 1985 c 148 s 2, 1965 ex.s. c 173 s 2, & 1961 c 15 s 82.04.100;

(60)RCW 82.04.110 ("Manufacturer.") and 2009 c 535 s 405, 1997 c 453 s 1, 1971 ex.s. c 186 s 1, & 1961 c 15 s 82.04.110;

(61)RCW 82.04.120 ("To manufacture.") and 2014 c 216 s 303, 2011 c 23 s 3, 2009 c 535 s 406, 2003 c 168 s 604, 1999 sp.s. c 9 s 1, 1999 c 211 s 2, 1998 c 168 s 1, 1997 c 384 s 1, & 1989 c 302 s 201;

(62)RCW 82.04.130 ("Commercial or industrial use.") and 1967 ex.s. c 149 s 5 & 1961 c 15 s 82.04.130;

(63)RCW 82.04.140 ("Business.") and 1961 c 15 s 82.04.140;

(64)RCW 82.04.150 ("Engaging in business.") and 1961 c 15 s 82.04.150;

(65)RCW 82.04.160 ("Cash discount.") and 1961 c 15 s 82.04.160;

(66)RCW 82.04.170 ("Tuition fee.") and 1993 sp.s. c 18 s 37, 1993 c 181 s 13, 1992 c 206 s 1, 1985 c 135 s 1, & 1961 c 15 s 82.04.170;

(67)RCW 82.04.180 ("Successor.") and 2003 1st sp.s. c 13 s 11, 1985 c 414 s 6, & 1961 c 15 s 82.04.180;

(68)RCW 82.04.190 ("Consumer.") and 2017 c 323 s 513, 2017 c 323 s 202, 2015 c 169 s 3, & 2014 c 97 s 302;

(69)RCW 82.04.192 (Digital products definitions) and 2017 c 323 s 514, 2010 c 111 s 203, & 2009 c 535 s 201;

(70)RCW 82.04.200 ("In this state," "within this state.") and 1961 c 15 s 82.04.200;

(71)RCW 82.04.210 ("By-product.") and 1961 c 15 s 82.04.210;

(72)RCW 82.04.212 ("Retail store or outlet.") and 1961 c 15 s 82.04.212;

(73)RCW 82.04.213 ("Agricultural product," "farmer," "marijuana.") and 2015 3rd sp.s. c 6 s 1102 & 2014 c 140 s 2;

(74)RCW 82.04.214 ("Newspaper.") and 2012 2nd sp.s. c 6 s 601, 2008 c 273 s 1, 1994 c 22 s 1, & 1993 sp.s. c 25 s 304;

(75)RCW 82.04.215 ("Computer," "computer software," "custom software," "customization of prewritten computer software," "master copies," "prewritten computer software," "retained rights.") and 2003 c 168 s 601 & 1998 c 332 s 3;

(76)RCW 82.04.216 (Exclusion of steam, electricity, or electrical energy from definition of certain terms) and 2003 c 168 s 702;

(77)RCW 82.04.217 ("Direct service industrial customer," "aluminum smelter.") and 2004 c 24 s 2;

(78)RCW 82.04.220 (Business and occupation tax imposed) and 2017 3rd sp.s. c 28 s 303, 2011 1st sp.s. c 20 s 101, 2010 1st sp.s. c 23 s 102, & 1961 c 15 s 82.04.220;

(79)RCW 82.04.230 (Tax upon extractors) and 2006 c 300 s 5, 1993 sp.s. c 25 s 101, 1971 ex.s. c 281 s 2, 1969 ex.s. c 262 s 33, 1967 ex.s. c 149 s 7, & 1961 c 15 s 82.04.230;

(80)RCW 82.04.240 (Tax on manufacturers. (*Contingent expiration date.*)) and 2004 c 24 s 4, 1998 c 312 s 3, 1993 sp.s. c 25 s 102, 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961 c 15 s 82.04.240;

(81)RCW 82.04.240 (Tax on manufacturers. (*Effective until January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 517, 2010 c 114 s 104, 2003 c 149 s 3, 1998 c 312 s 3, 1993 sp.s. c 25 s 102, 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961 c 15 s 82.04.240;

(82)RCW 82.04.240 (Tax on manufacturers. (*Effective January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 518, 2017 c 135 s 9, 2010 c 114 s 104, 2003 c 149 s 3, 1998 c 312 s 3, 1993 sp.s. c 25 s 102, 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961 c 15 s 82.04.240;

(83)RCW 82.04.2403 (Manufacturer tax not applicable to cleaning fish) and 1994 c 167 s 1;

(84)RCW 82.04.2404 (Manufacturers—Processors for hire—Semiconductor materials. (*Effective until January 1, 2018.*)) and 2017 3rd sp.s. c 37 s 502, 2010 c 114 s 105, & 2006 c 84 s 2;

(85)RCW 82.04.2404 (Manufacturers—Processors for hire—Semiconductor materials. (*Effective January 1, 2018, until December 1, 2028.*)) and 2017 3rd sp.s. c 37 s 503, 2017 c 135 s 10, 2010 c 114 s 105, & 2006 c 84 s 2;

(86)RCW 82.04.250 (Tax on retailers) and 2014 c 97 s 402, (2014 c 97 s 401 expired July 9, 2014), 2013 3rd sp.s. c 2 s 7, 2010 1st sp.s. c 23 s 509, (2010 1st sp.s. c 23 s 508 expired July 1, 2011), (2010 1st sp.s. c 23 s 507 expired July 13, 2010), 2010 1st sp.s. c 11 s 1, (2010 c 114 s 106 expired July 1, 2011), 2008 c 81 s 5, (2007 c 54 s 5 repealed by 2010 1st sp.s. c 11 s 7), 2006 c 177 s 5, 2003 2nd sp.s. c 1 s 2, & (2003 1st sp.s. c 2 s 1 expired July 1, 2006);

(87)RCW 82.04.255 (Tax on real estate brokers) and 2011 c 322 s 2, 1997 c 7 s 1, 1996 c 1 s 1, 1993 sp.s. c 25 s 202, 1985 c 32 s 2, 1983 2nd ex.s. c 3 s 1, 1983 c 9 s 1, & 1970 ex.s. c 65 s 3;

(88)RCW 82.04.257 (Tax on digital products and services) and 2017 c 323 s 515, 2010 c 111 s 301, & 2009 c 535 s 401;

(89)RCW 82.04.258 (Digital products—Apportionable income) and 2017 c 323 s 516 & 2009 c 535 s 402;

(90)RCW 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 salmon processors. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 602 & 2015 3rd sp.s. c 6 s 205;

(91)RCW 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 salmon processors. (*Effective January 1, 2018.*) and 2017 c 135 s 11;

(92)RCW 82.04.261 (Surcharge on timber and wood product manufacturers, extractors, and wholesalers. (*Expires July 1, 2024.*)) and 2017 c 323 s 501 & 2010 1st sp.s. c 23 s 510;

(93)RCW 82.04.263 (Tax on cleaning up radioactive waste and other by-products of weapons production and nuclear research and development) and 2009 c 469 s 202 & 1996 c 112 s 3;

(94)RCW 82.04.270 (Tax on wholesalers) and 2004 c 24 s 5, 2003 2nd sp.s. c 1 s 5, 2001 1st sp.s. c 9 s 3, (2001 1st sp.s. c 9 s 2 expired July 1, 2001), & 1999 c 358 s 2;

(95)RCW 82.04.272 (Tax on warehousing and reselling prescription drugs) and 2013 c 19 s 127, 2003 c 168 s 401, & 1998 c 343 s 1;

(96)RCW 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) and 2017 c 323 s 508;

(97)RCW 82.04.285 (Tax on contests of chance) and 2014 c 97 s 303 & 2005 c 369 s 5;

(98)RCW 82.04.286 (Tax on horse races) and 2005 c 369 s 6;

(99)RCW 82.04.290 (Tax on international investment management services or other business or service activities) and 2014 c 97 s 404, (2014 c 97 s 403 expired July 9, 2014), 2013 3rd sp.s. c 2 s 8, 2013 c 23 s 314, 2011 c 174 s 101, 2008 c 81 s 6, 2005 c 369 s 8, 2004 c 174 s 2, 2003 c 343 s 2, 2001 1st sp.s. c 9 s 6, & (2001 1st sp.s. c 9 s 4 expired July 1, 2001);

(100)RCW 82.04.29001 (Creation and distribution of custom software—Customization of prewritten computer software—Taxable services) and 2003 c 168 s 602 & 1998 c 332 s 4;

(101)RCW 82.04.29002 (Additional tax on certain business and service activities) and 2010 1st sp.s. c 23 s 1101;

(102)RCW 82.04.29005 (Tax on loan interest—2012 2nd sp.s. c 6) and 2012 2nd sp.s. c 6 s 101;

(103)RCW 82.04.2905 (Tax on providing day care) and 1998 c 312 s 7;

(104)RCW 82.04.2906 (Tax on certain chemical dependency services) and 2003 c 343 s 1;

(105)RCW 82.04.2907 (Tax on royalties) and 2015 3rd sp.s. c 5 s 101, 2010 1st sp.s. c 23 s 107, (2010 1st sp.s. c 23 s 106 expired July 1, 2010), 2010 c 111 s 302, 2009 c 535 s 407, 2001 c 320 s 3, & 1998 c 331 s 1;

(106)RCW 82.04.2908 (Tax on provision of room and domiciliary care to assisted living facility residents) and 2012 c 10 s 70, 2005 c 514 s 302, & 2004 c 174 s 1;

(107)RCW 82.04.2909 (Tax on aluminum smelters. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 502 & 2011 c 174 s 301;

(108)RCW 82.04.2909 (Tax on aluminum smelters. (*Effective January 1, 2018, until January 1, 2027.*)) and 2017 c 135 s 12, 2015 3rd sp.s. c 6 s 502, & 2011 c 174 s 301;

(109)RCW 82.04.293 (International investment management services—Definitions) and 1997 c 7 s 3 & 1995 c 229 s 1;

(110)RCW 82.04.294 (Tax on manufacturers or wholesalers of solar energy systems. (*Effective until January 1, 2018.*)) and 2017 3rd sp.s. c 37 s 402, 2013 2nd sp.s. c 13 s 902, 2011 c 179 s 1, 2010 c 114 s 109, 2009 c 469 s 501, 2007 c 54 s 8, & 2005 c 301 s 2;

(111)RCW 82.04.294 (Tax on manufacturers or wholesalers of solar energy systems. (*Effective January 1, 2018, until July 1, 2027.*)) and 2017 3rd sp.s. c 37 s 403, 2017 3rd sp.s. c 37 s 402, 2013 2nd sp.s. c 13 s 902, 2011 c 179 s 1, 2010 c 114 s 109, 2009 c 469 s 501, 2007 c 54 s 8, & 2005 c 301 s 2;

(112)RCW 82.04.297 (Internet access—Definitions) and 2010 c 111 s 303, 2009 c 535 s 408, 2000 c 103 s 5, & 1997 c 304 s 4;

(113)RCW 82.04.298 (Tax on qualified grocery distribution cooperatives) and 2011 c 2 s 204 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 511, 2008 c 49 s 1, & 2001 1st sp.s. c 9 s 1;

(114)RCW 82.04.310 (Exemptions—Public utilities—Electrical energy—Natural or manufactured gas) and 2014 c 216 s 302, (2010 c 295 s 1 expired June 30, 2015), 2007 c 58 s 1, 2000 c 245 s 2, 1989 c 302 s 202, & 1961 c 15 s 82.04.310;

(115)RCW 82.04.311 (Exemptions—Tobacco settlement authority) and 2002 c 365 s 14;

(116)RCW 82.04.315 (Exemptions—International banking facilities) and 1982 c 95 s 7;

(117)RCW 82.04.317 (Exemptions—Motor vehicle sales by manufacturers at wholesale auctions to dealers) and 1997 c 4 s 1;

(118)RCW 82.04.320 (Exemptions—Insurance business) and 1961 c 15 s 82.04.320;

(119)RCW 82.04.322 (Exemptions—Health maintenance organization, health care service contractor, certified health plan) and 1993 c 492 s 303;

(120)RCW 82.04.323 (Exemption—Washington health benefit exchange. (*Expires July 1, 2023.*)) and 2013 2nd sp.s. c 6 s 8;

(121)RCW 82.04.324 (Exemptions—Qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s 1, (2013 2nd sp.s. c 13 s 1202 repealed by 2013 2nd sp.s. c 13 s 1907), & 1995 2nd sp.s. c 9 s 3;

(122)RCW 82.04.326 (Exemptions—Qualified organ procurement organizations) and 2002 c 113 s 1;

(123)RCW 82.04.327 (Exemptions—Adult family homes) and 1987 1st ex.s. c 4 s 1;

(124)RCW 82.04.330 (Exemptions—Sales of agricultural products) and 2015 3rd sp.s. c 6 s 1103, 2014 c 140 s 7, 2001 c 118 s 3, 1993 sp.s. c 25 s 305, 1988 c 253 s 2, & 1987 c 23 s 4;

(125)RCW 82.04.331 (Exemptions—Wholesale sales to farmers of seed for planting, conditioning seed for planting owned by others) and 2014 c 140 s 8 & 1998 c 170 s 2;

(126)RCW 82.04.332 (Exemptions—Buying and selling at wholesale unprocessed milk, wheat, oats, dry peas, dry beans, lentils, triticale, canola, corn, rye, and barley) and 2007 c 131 s 1 & 1998 c 312 s 2;

(127)RCW 82.04.333 (Exemptions—Small harvesters) and 2011 c 101 s 4, 2007 c 48 s 5, & 1990 c 141 s 1;

(128)RCW 82.04.334 (Exemptions—Standing timber) and 2017 c 323 s 502, 2010 1st sp.s. c 23 s 512, & 2007 c 48 s 3;

(129)RCW 82.04.335 (Exemptions—Agricultural fairs) and 1965 ex.s. c 145 s 1;

(130)RCW 82.04.337 (Exemptions—Amounts received by hop growers or dealers for processed hops shipped outside the state) and 1987 c 495 s 1;

(131)RCW 82.04.338 (Exemptions—Hop commodity commission or hop commodity board business) and 1998 c 200 s 1;

(132)RCW 82.04.339 (Exemptions—Day care provided by churches) and 1992 c 81 s 1;

(133)RCW 82.04.3395 (Exemptions—Child care resource and referral services by nonprofit organizations) and 1995 2nd sp.s. c 11 s 3;

(134)RCW 82.04.340 (Exemptions—Boxing, sparring, or wrestling matches) and 2000 c 103 s 6, 1988 c 19 s 4, & 1961 c 15 s 82.04.340;

(135)RCW 82.04.350 (Exemptions—Racing) and 2005 c 369 s 7 & 1961 c 15 s 82.04.350;

(136)RCW 82.04.355 (Exemptions—Ride sharing) and 1999 c 358 s 8 & 1979 c 111 s 17;

(137)RCW 82.04.360 (Exemptions—Employees—Independent contractors—Booth renters) and 2010 1st sp.s. c 23 s 702 & 2010 c 106 s 207;

(138)RCW 82.04.363 (Exemptions—Camp or conference center—Items sold or furnished by nonprofit organization) and 2009 c 535 s 409 & 1997 c 388 s 1;

(139)RCW 82.04.3651 (Exemptions—Amounts received by nonprofit organizations for fund-raising activities) and 2010 c 106 s 208, 1999 c 358 s 3, & 1998 c 336 s 2;

(140)RCW 82.04.367 (Exemptions—Nonprofit organizations that are guarantee agencies, issue debt, or provide guarantees for student loans) and 1998 c 324 s 1 & 1987 c 433 s 1;

(141)RCW 82.04.368 (Exemptions—Nonprofit organizations—Credit and debt services) and 1993 c 390 s 1;

(142)RCW 82.04.370 (Exemptions—Certain fraternal and beneficiary organizations) and 1961 c 293 s 4 & 1961 c 15 s 82.04.370;

(143)RCW 82.04.380 (Exemptions—Certain corporations furnishing aid and relief) and 1961 c 15 s 82.04.380;

(144)RCW 82.04.385 (Exemptions—Operation of sheltered workshops) and 1988 c 176 s 915, 1988 c 13 s 1, 1972 ex.s. c 134 s 1, & 1970 ex.s. c 81 s 3;

(145)RCW 82.04.390 (Exemptions—Amounts derived from sale of real estate) and 1961 c 15 s 82.04.390;

(146)RCW 82.04.392 (Exemptions—Mortgage brokers' third-party provider services trust accounts) and 1998 c 311 s 3 & 1997 c 106 s 21;

(147)RCW 82.04.399 (Exemptions—Sales of academic transcripts) and 1996 c 272 s 1;

(148)RCW 82.04.405 (Exemptions—Credit unions) and 1998 c 311 s 4 & 1970 ex.s. c 101 s 3;

(149)RCW 82.04.408 (Exemptions—Housing finance commission) and 1983 c 161 s 25;

(150)RCW 82.04.410 (Exemptions—Hatching eggs and poultry) and 1967 ex.s. c 149 s 15 & 1961 c 15 s 82.04.410;

(151)RCW 82.04.415 (Exemptions—Sand, gravel and rock taken from county or city pits or quarries, processing and handling costs) and 1965 ex.s. c 173 s 10;

(152)RCW 82.04.416 (Exemptions—Operation of state route No. 16) and 1998 c 179 s 3;

(153)RCW 82.04.418 (Exemptions—Grants by United States government to municipal corporations or political subdivisions) and 1983 1st ex.s. c 66 s 2;

(154)RCW 82.04.419 (Exemptions—County, city, town, school district, or fire district activity) and 1983 1st ex.s. c 66 s 3;

(155)RCW 82.04.4201 (Exemptions—Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 24;

(156)RCW 82.04.421 (Exemptions—Out-of-state membership sales in discount programs) and 1997 c 408 s 1;

(157)RCW 82.04.422 (Exemptions—Wholesale sales of motor vehicles) and 2004 c 81 s 1 & 2001 c 258 s 1;

(158)RCW 82.04.423 (Exemptions—Sales by certain out-of-state persons to or through direct seller's representatives) and 2010 1st sp.s. c 23 s 402 & 1983 1st ex.s. c 66 s 5;

(159)RCW 82.04.425 (Exemptions—Accommodation sales) and 2013 c 23 s 315, 1980 c 37 s 78, 1965 ex.s. c 173 s 9, & 1961 c 15 s 82.04.425;

(160)RCW 82.04.4251 (Exemptions—Convention and tourism promotion) and 2006 c 310 s 1;

(161)RCW 82.04.426 (Exemptions—Semiconductor microchips. *(Effective until January 1, 2018; contingent effective date; contingent expiration date.)*) and 2017 3rd sp.s. c 37 s 523, 2010 c 114 s 110, & 2003 c 149 s 2;

(162)RCW 82.04.426 (Exemptions—Semiconductor microchips. *(Effective January 1, 2018; contingent effective date; contingent expiration date.)*) and 2017 3rd sp.s. c 37 s 524, 2017 c 135 s 13, 2010 c 114 s 110, & 2003 c 149 s 2;

(163)RCW 82.04.4261 (Exemptions—Federal small business innovation research program) and 2004 c 2 s 9;

(164)RCW 82.04.4262 (Exemptions—Federal small business technology transfer program) and 2004 c 2 s 10;

(165)RCW 82.04.4263 (Exemptions—Income received by the life sciences discovery fund authority) and 2005 c 424 s 11;

(166)RCW 82.04.4264 (Exemptions—Nonprofit assisted living facilities—Room and domiciliary care) and 2012 c 10 s 71 & 2005 c 514 s 301;

(167)RCW 82.04.4265 (Exemptions—Comprehensive cancer centers) and 2005 c 514 s 401;

(168)RCW 82.04.4266 (Exemptions—Fruit and vegetable businesses. (*Expires July 1, 2025.*)) and 2015 3rd sp.s. c 6 s 202, 2014 c 140 s 9, 2012 2nd sp.s. c 6 s 201, 2011 c 2 s 202 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 504, (2010 1st sp.s. c 23 s 503 expired June 10, 2010), 2010 c 114 s 111, 2006 c 354 s 3, & 2005 c 513 s 1;

(169)RCW 82.04.4267 (Exemptions—Operation of parking/business improvement areas) and 2005 c 476 s 1;

(170)RCW 82.04.4268 (Exemptions—Dairy product businesses. (*Expires July 1, 2025.*)) and 2015 3rd sp.s. c 6 s 203, 2013 2nd sp.s. c 13 s 204, 2012 2nd sp.s. c 6 s 202, 2010 c 114 s 112, & 2006 c 354 s 1;

(171)RCW 82.04.4269 (Exemptions—Seafood product businesses. (*Expires July 1, 2025.*)) and 2015 3rd sp.s. c 6 s 204, 2012 2nd sp.s. c 6 s 203, 2010 c 114 s 113, & 2006 c 354 s 2;

(172)RCW 82.04.427 (Exemptions and credits—Pollution control facilities);

(173)RCW 82.04.4271 (Deductions—Membership fees and certain service fees by nonprofit youth organization) and 1981 c 74 s 1;

(174)RCW 82.04.4272 (Deductions—Direct mail delivery charges) and 2005 c 514 s 114;

(175)RCW 82.04.4274 (Deductions—Nonprofit management companies—Personnel performing on-site functions) and 2011 1st sp.s. c 26 s 1;

(176)RCW 82.04.4275 (Deductions—Child welfare services) and 2011 c 163 s 1;

(177)RCW 82.04.4277 (Deductions—Health and social welfare organizations—Mental health or chemical dependency services. (*Effective until January 1, 2018.*)) and 2017 c 323 s 528, 2016 sp.s. c 29 s 532, 2014 c 225 s 104, & 2011 1st sp.s. c 19 s 1;

(178)RCW 82.04.4277 (Deductions—Health and social welfare organizations—Mental health or chemical dependency services. (*Effective January 1, 2018, until January 1, 2020.*)) and 2017 c 323 s 528, 2017 c 135 s 14, 2016 sp.s. c 29 s 532, 2014 c 225 s 104, & 2011 1st sp.s. c 19 s 1;

(179)RCW 82.04.4281 (Deductions—Investments, dividends, interest on loans) and 2007 c 54 s 9, 2002 c 150 s 2, & 1980 c 37 s 2;

(180)RCW 82.04.4282 (Deductions—Fees, dues, charges) and 2009 c 535 s 410, 1994 c 124 s 3, 1989 c 392 s 1, & 1980 c 37 s 3;

(181)RCW 82.04.4283 (Deductions—Cash discount taken by purchaser) and 1980 c 37 s 4;

(182)RCW 82.04.4284 (Deductions—Bad debts) and 2004 c 153 s 307 & 1980 c 37 s 5;

(183)RCW 82.04.4285 (Deductions—Motor vehicle fuel and special fuel taxes) and 2013 c 225 s 639, 1998 c 176 s 3, & 1980 c 37 s 6;

(184)RCW 82.04.4286 (Deductions—Nontaxable business) and 1980 c 37 s 7;

(185)RCW 82.04.4287 (Deductions—Compensation for receiving, washing, etc., horticultural products for person exempt under RCW 82.04.330—Materials and supplies used) and 1980 c 37 s 8;

(186)RCW 82.04.4289 (Exemption—Compensation for patient services or attendant sales of drugs dispensed pursuant to prescription by certain nonprofit organizations) and 2003 c 168 s 402, 1998 c 325 s 1, 1993 c 492 s 305, 1981 c 178 s 2, & 1980 c 37 s 10;

(187)RCW 82.04.4291 (Deductions—Compensation received by a political subdivision from another political subdivision for services taxable under RCW 82.04.290) and 1980 c 37 s 11;

(188)RCW 82.04.4292 (Deductions—Interest on investments or loans secured by mortgages or deeds of trust) and 2012 2nd sp.s. c 6 s 102, 2010 1st sp.s. c 23 s 301, & 1980 c 37 s 12;

(189)RCW 82.04.4293 (Deductions—Interest on obligations of the state, its political subdivisions, and municipal corporations) and 1980 c 37 s 13;

(190)RCW 82.04.4294 (Deductions—Interest on loans to farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives) and 1980 c 37 s 14;

(191)RCW 82.04.4295 (Deductions—Manufacturing activities completed outside the United States) and 1980 c 37 s 15;

(192)RCW 82.04.4296 (Deductions—Reimbursement for accommodation expenditures by funeral homes) and 1980 c 37 s 16;

(193)RCW 82.04.4297 (Deductions—Compensation from public entities for health or social welfare services—Exception) and 2011 1st sp.s. c 19 s 2, 2002 c 314 s 3, 2001 2nd sp.s. c 23 s 2, 1988 c 67 s 1, & 1980 c 37 s 17;

(194)RCW 82.04.4298 (Deductions—Repair, maintenance, replacement, etc., of residential structures and commonly held property—Eligible organizations) and 1980 c 37 s 18;

(195)RCW 82.04.431 ("Health or social welfare organization" defined—Conditions for exemption—"Health or social welfare services" defined) and 2011 1st sp.s. c 19 s 3, 2008 c 137 s 1, 1986 c 261 s 6, 1985 c 431 s 3, 1983 1st ex.s. c 66 s 1, 1980 c 37 s 80, & 1979 ex.s. c 196 s 6;

(196)RCW 82.04.4311 (Deductions—Compensation received under the federal medicare program by certain hospitals or health centers) and 2005 c 86 s 1 & 2002 c 314 s 2;

(197)RCW 82.04.432 (Deductions—Municipal sewer service fees or charges) and 1967 ex.s. c 149 s 17;

(198)RCW 82.04.4322 (Deductions—Artistic or cultural organization—Compensation from United States, state, etc., for artistic or cultural exhibitions, performances, or programs) and 1981 c 140 s 1;

(199)RCW 82.04.4324 (Deductions—Artistic or cultural organization—Deduction for tax under RCW 82.04.240—Value of articles for use in displaying art objects or presenting artistic or cultural exhibitions, performances, or programs) and 1981 c 140 s 2;

(200)RCW 82.04.4326 (Deductions—Artistic or cultural organizations—Tuition charges for attending artistic or cultural education programs) and 1981 c 140 s 3;

(201)RCW 82.04.4327 (Deductions—Artistic and cultural organizations—Income from business activities) and 1985 c 471 s 6;

(202)RCW 82.04.4328 ("Artistic or cultural organization" defined) and 1985 c 471 s 7 & 1981 c 140 s 6;

(203)RCW 82.04.433 (Deductions—Sales of fuel for consumption outside United States' waters by vessels in foreign commerce) and 2009 c 494 s 2 & 1985 c 471 s 16;

(204)RCW 82.04.4331 (Deductions—Insurance claims for state health care coverage) and 1988 c 107 s 33;

(205)RCW 82.04.4332 (Deductions—Tuition fees of foreign degree-granting institutions) and 1993 c 181 s 10;

(206)RCW 82.04.4337 (Deductions—Certain amounts received by assisted living facilities) and 2012 c 10 s 72 & 2004 c 174 s 7;

(207)RCW 82.04.4339 (Deductions—Grants to support salmon restoration) and 2004 c 241 s 1;

(208)RCW 82.04.43391 (Deductions—Commercial aircraft loan interest and fees) and 2017 c 323 s 503 & 2010 1st sp.s. c 23 s 112;

(209)RCW 82.04.43392 (Deductions—Qualified dispute resolution centers) and 2012 c 249 s 1;

(210)RCW 82.04.43393 (Deductions—Paymaster services) and 2013 2nd sp.s. c 13 s 102;

(211)RCW 82.04.434 (Credit—Public safety standards and testing) and 1991 c 13 s 1;

(212)RCW 82.04.440 (Credit—Persons taxable on multiple activities) and 2011 c 2 s 205 (Initiative Measure No. 1107, approved November 2, 2010) & 2010 1st sp.s. c 23 s 513;

(213)RCW 82.04.4451 (Credit against tax due—Maximum credit—Table) and 2010 1st sp.s. c 23 s 1102, 1997 c 238 s 2, & 1994 sp.s. c 2 s 1;

(214)RCW 82.04.44525 (Credit—New employment for international service activities in eligible areas—Designation of census tracts

for eligibility—Records—Tax due upon ineligibility—Interest assessment—Information from employment security department) and 2009 c 535 s 1104, 2008 c 81 s 9, & 1998 c 313 s 2;

(215)RCW 82.04.4461 (Credit—Preproduction development expenditures. (*Effective until January 1, 2018.*)) and 2013 3rd sp.s. c 2 s 9, 2010 c 114 s 115, 2008 c 81 s 7, 2007 c 54 s 11, & 2003 2nd sp.s. c 1 s 7;

(216)RCW 82.04.4461 (Credit—Preproduction development expenditures. (*Effective January 1, 2018, until July 1, 2040.*)) and 2017 c 135 s 15, 2013 3rd sp.s. c 2 s 9, 2010 c 114 s 115, 2008 c 81 s 7, 2007 c 54 s 11, & 2003 2nd sp.s. c 1 s 7;

(217)RCW 82.04.4463 (Credit—Property and leasehold taxes paid on property used for manufacture of commercial airplanes. (*Effective until January 1, 2018.*)) and 2013 3rd sp.s. c 2 s 10, 2010 1st sp.s. c 23 s 515, (2010 1st sp.s. c 23 s 514 expired June 10, 2010), 2010 c 114 s 116, 2008 c 81 s 8, 2006 c 177 s 10, 2005 c 514 s 501, & 2003 2nd sp.s. c 1 s 15;

(218)RCW 82.04.4463 (Credit—Property and leasehold taxes paid on property used for manufacture of commercial airplanes. (*Effective January 1, 2018, until July 1, 2040.*)) and 2017 c 135 s 16, 2013 3rd sp.s. c 2 s 10, 2010 1st sp.s. c 23 s 515, (2010 1st sp.s. c 23 s 514 expired June 10, 2010), 2010 c 114 s 116, 2008 c 81 s 8, 2006 c 177 s 10, 2005 c 514 s 501, & 2003 2nd sp.s. c 1 s 15;

(219)RCW 82.04.447 (Credit—Natural or manufactured gas purchased by direct service industrial customers—Reports) and 2001 c 214 s 9;

(220)RCW 82.04.448 (Credit—Manufacturing semiconductor materials. (*Effective until January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 515, 2010 c 114 s 117, & 2003 c 149 s 9;

(221)RCW 82.04.448 (Credit—Manufacturing semiconductor materials. (*Effective January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 516, 2017 c 135 s 17, 2010 c 114 s 117, & 2003 c 149 s 9;

(222)RCW 82.04.4481 (Credit—Property taxes paid by aluminum smelter. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 503 & 2011 c 174 s 302;

(223)RCW 82.04.4481 (Credit—Property taxes paid by aluminum smelter. (*Effective January 1, 2018.*)) and 2017 c 135 s 18, 2015 3rd sp.s. c 6 s 503, & 2011 c 174 s 302;

(224)RCW 82.04.4482 (Credit—Sales of electricity or gas to an aluminum smelter) and 2004 c 24 s 9;

(225)RCW 82.04.4483 (Credit—Programming or manufacturing software in rural counties. (*Effective January 1, 2018.*)) and 2017 c 135 s 19, 2010 c 114 s 119, & 2004 c 25 s 1;

(226)RCW 82.04.4483 (Credit—Programming or manufacturing software in rural counties) and 2010 c 114 s 119 & 2004 c 25 s 1;

(227)RCW 82.04.4486 (Credit—Syrup taxes paid by buyer) and 2006 c 245 s 1;

(228)RCW 82.04.4489 (Credit—Motion picture competitiveness program) and 2017 3rd sp.s. c 37 s 1102, 2012 c 189 s 4, 2008 c 85 s 3, & 2006 c 247 s 5;

(229)RCW 82.04.449 (Credit—Washington customized employment training program. (*Effective until January 1, 2018.*)) and 2012 c 46 s 3, 2010 c 114 s 121, 2009 c 296 s 3, & 2006 c 112 s 5;

(230)RCW 82.04.449 (Credit—Washington customized employment training program. (*Effective January 1, 2018.*)) and 2017 c 135 s 20, 2012 c 46 s 3, 2010 c 114 s 121, 2009 c 296 s 3, & 2006 c 112 s 5;

(231)RCW 82.04.4496 (Credit—Clean alternative fuel commercial vehicles. (*Effective until January 1, 2018.*)) and 2016 c 29 s 1 & 2015 3rd sp.s. c 44 s 411;

(232)RCW 82.04.4496 (Credit—Clean alternative fuel commercial vehicles. (*Effective January 1, 2018, until January 1, 2022.*)) and 2017 c 116 s 1;

(233)RCW 82.04.4498 (Credit—Businesses that hire veterans. (*Expires July 1, 2023.*)) and 2015 3rd sp.s. c 6 s 1002;

(234)RCW 82.04.450 (Value of products, how determined) and 1983 1st ex.s. c 55 s 3, 1975 1st ex.s. c 278 s 42, & 1961 c 15 s 82.04.450;

(235)RCW 82.04.460 (Apportionable income—Taxable in Washington and another state) and 2014 c 97 s 304, 2011 c 174 s 203, 2010 1st sp.s. c 23 s 108, 2004 c 174 s 6, 1985 c 7 s 154, 1983 2nd ex.s. c 3 s 28, 1975 1st ex.s. c 291 s 9, & 1961 c 15 s 82.04.460;

(236)RCW 82.04.462 (Apportionable income) and 2014 c 97 s 305 & 2010 1st sp.s. c 23 s 105;

(237)RCW 82.04.470 (Wholesale sale—Reseller permit—Exemption certificates—Burden of proof—Tax liability) and 2010 c 112 s 7;

(238)RCW 82.04.480 (Sales in own name—Sales as agent) and 2009 c 535 s 412, 1975 1st ex.s. c 278 s 44, & 1961 c 15 s 82.04.480;

(239)RCW 82.04.500 (Tax part of operating overhead) and 1961 c 15 s 82.04.500;

(240)RCW 82.04.510 (General administrative provisions invoked) and 1961 c 15 s 82.04.510;

(241)RCW 82.04.520 (Administrative provisions for motor vehicle sales by courtesy dealers) and 2001 c 258 s 2;

(242)RCW 82.04.530 (Telecommunications service providers—Calculation of gross proceeds) and 2007 c 54 s 13, 2007 c 6 s 1022, 2004 c 153 s 410, & 2002 c 67 s 3;

(243)RCW 82.04.535 (Gross proceeds of sales calculation for mobile telecommunications service provider) and 2002 c 67 s 4;

(244)RCW 82.04.540 (Professional employer organizations—Taxable under RCW 82.04.290(2)—Deduction) and 2006 c 301 s 1;

(245)RCW 82.04.545 (Exemptions—Sales of electricity or gas to silicon smelters. (*Effective until January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 704;

(246)RCW 82.04.545 (Exemptions—Sales of electricity or gas to silicon smelters. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 705 & 2017 3rd sp.s. c 37 s 704;

(247)RCW 82.04.600 (Exemptions—Materials printed in county, city, town, school district, educational service district, library or library district) and 1979 ex.s. c 266 s 8;

(248)RCW 82.04.601 (Exemptions—Affixing stamp services for cigarette sales) and 2007 c 221 s 5;

(249)RCW 82.04.610 (Exemptions—Import or export commerce) and 2007 c 477 s 2;

(250)RCW 82.04.615 (Exemptions—Certain limited purpose public corporations, commissions, and authorities) and 2007 c 381 s 1;

(251)RCW 82.04.620 (Exemptions—Certain prescription drugs) and 2007 c 447 s 1;

(252)RCW 82.04.625 (Exemptions—Custom farming services. (*Expires December 31, 2020.*)) and 2014 c 140 s 10 & 2007 c 334 s 1;

(253)RCW 82.04.627 (Exemptions—Commercial airplane parts) and 2015 c 86 s 301 & 2008 c 81 s 15;

(254)RCW 82.04.628 (Exemptions—Commercial fertilizer, agricultural crop protection products, and seed) and 2017 3rd sp.s. c 37 s 302;

(255)RCW 82.04.635 (Exemptions—Nonprofits providing legal services to low-income persons) and 2009 c 508 s 1;

(256)RCW 82.04.640 (Exemptions—Washington vaccine association—Certain assessments received) and 2010 c 174 s 16;

(257)RCW 82.04.645 (Exemptions—Financial institutions—Amounts received from certain affiliated persons) and 2011 c 174 s 102 & 2010 1st sp.s. c 23 s 110;

(258)RCW 82.04.650 (Exemptions—Investment conduits and securitization entities) and 2010 1st sp.s. c 23 s 111;

(259)RCW 82.04.655 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 11;

(260)RCW 82.04.660 (Exemptions—Environmental handling charges—Mercury-containing lights) and 2015 c 185 s 2;

(261)RCW 82.04.750 (Exemptions—Restaurant employee meals) and 2015 c 86 s 302 & 2011 c 55 s 1;

(262)RCW 82.04.755 (Exemptions—Grants received by a nonprofit organization for the program established under RCW 70.93.180(1)(b)(ii)) and 2015 c 15 s 7;

(263)RCW 82.04.756 (Exemptions—Marijuana cooperatives) and 2015 c 70 s 40;

(264)RCW 82.04.760 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1704;

(265)RCW 82.04.900 (Construction—1961 c 15) and 1961 c 15 s 82.04.900;

(266)RCW 82.08.010 (Definitions) and 2014 c 140 s 11, 2010 c 106 s 210, 2009 c 535 s 303, 2007 c 6 s 1302, (2007 c 6 s 1301 expired July 1, 2008), 2006 c 301 s 2, 2005 c 514 s 110, 2004 c 153 s 406, 2003 c 168 s 101, 1985 c 38 s 3, 1985 c 2 s 2 (Initiative Measure No. 464, approved November 6, 1984), 1983 1st ex.s. c 55 s 1, 1967 ex.s. c 149 s 18, 1963 c 244 s 1, & 1961 c 15 s 82.08.010;

(267)RCW 82.08.011 (Retail car rental—Definition) and 1992 c 194 s 2;

(268)RCW 82.08.015 (Construction—Chapter applicable to state registered domestic partnerships—2009 c 521) and 2009 c 521 s 189;

(269)RCW 82.08.020 (Tax imposed—Retail sales—Retail car rental) and 2014 c 140 s 12, 2016 c 1 s 2 (Initiative Measure No. 1366, approved November 3, 2015), 2011 c 171 s 120, 2010 c 106 s 212, (2010 c 106 s 211 expired January 1, 2011), (2009 c 469 s 802 expired January 1, 2011), 2006 c 1 s 3 (Initiative Measure No. 900, approved November 8, 2005), 2003 c 361 s 301, 2000 2nd sp.s. c 4 s 1, 1998 c 321 s 36 (Referendum Bill No. 49, approved November 3, 1998), 1992 c 194 s 9, & 1985 c 32 s 1;

(270)RCW 82.08.0201 (Rental cars—Estimate of tax revenue) and 1992 c 194 s 10;

(271)RCW 82.08.0202 (Retail sales of linen and uniform supply services) and 2001 c 186 s 2;

(272)RCW 82.08.0203 (Exemptions—Trail grooming services) and 2008 c 260 s 1;

(273)RCW 82.08.0205 (Exemptions—Waste vegetable oil) and 2008 c 237 s 2;

(274)RCW 82.08.0206 (Exemptions—Working families—Eligible low-income persons) and 2008 c 325 s 2;

(275)RCW 82.08.02061 (Exemptions—Working families—Report to legislature) and 2014 c 97 s 317 & 2008 c 325 s 3;

(276)RCW 82.08.0207 (Exemptions—Adapted housing—Disabled veterans—Construction) and 2017 c 176 s 2;

(277)RCW 82.08.0208 (Exemptions—Digital codes) and 2009 c 535 s 501;

(278)RCW 82.08.02081 (Exemptions—Audio or video programming) and 2009 c 535 s 502;

(279)RCW 82.08.02082 (Exemptions—Digital products or services—Ingredient or component—Made available for free) and 2017 c 323 s 517, 2010 c 111 s 401, & 2009 c 535 s 503;

(280)RCW 82.08.02087 (Exemptions—Digital goods and services—Purchased for business purposes) and 2010 c 111 s 402 & 2009 c 535 s 504;

(281)RCW 82.08.02088 (Exemptions—Digital products—Business buyers—Concurrently available for use within and outside state) and 2017 c 323 s 518 & 2009 c 535 s 701;

(282)RCW 82.08.0251 (Exemptions—Casual and isolated sales) and 1980 c 37 s 19;

(283)RCW 82.08.0252 (Exemptions—Sales by persons taxable under chapter 82.16 RCW) and 1980 c 37 s 20;

(284)RCW 82.08.02525 (Exemptions—Sale of copied public records by state and local agencies) and 2011 c 60 s 49, 2009 c 535 s 505, & 1996 c 63 s 1;

(285)RCW 82.08.0253 (Exemptions—Sale and distribution of newspapers) and 2009 c 535 s 506 & 1980 c 37 s 21;

(286)RCW 82.08.02535 (Exemptions—Sales and distribution of magazines or periodicals by subscription for fund-raising) and 2009 c 535 s 507 & 1995 2nd sp.s. c 8 s 1;

(287)RCW 82.08.02537 (Exemptions—Sales of academic transcripts) and 2009 c 535 s 508 & 1996 c 272 s 2;

(288)RCW 82.08.0254 (Exemptions—Nontaxable sales) and 1980 c 37 s 22;

(289)RCW 82.08.0255 (Exemptions—Sales of motor vehicle and special fuel—Conditions—Credit or refund of special fuel used outside this state in interstate commerce) and 2013 c 225 s 640, 2011 1st sp.s. c 16 s 4, 2007 c 223 s 9, 2005 c 443 s 5, & 1998 c 176 s 4;

(290)RCW 82.08.0256 (Exemptions—Sale of the operating property of a public utility to the state or a political subdivision) and 2010 c 106 s 213, 2009 c 535 s 509, & 1980 c 37 s 24;

(291)RCW 82.08.02565 (Exemptions—Sales of machinery and equipment for manufacturing, research and development, or a testing operation—Labor and services for installation—Exemption certificate—Rules) and 2015 3rd sp.s. c 5 s 301;

(292)RCW 82.08.025651 (Exemptions—Sales of machinery and equipment to public research institutions) and 2011 c 23 s 4;

(293)RCW 82.08.02566 (Exemptions—Sales of tangible personal property incorporated in prototype for parts, auxiliary equipment, and aircraft modification—Limitations on yearly exemption) and 2003 c 168 s 208, 1997 c 302 s 1, & 1996 c 247 s 4;

(294)RCW 82.08.025661 (Exemptions—Aircraft maintenance repair—Building construction. (*Expires January 1, 2027.*)) and 2016 c 191 s 2;

(295)RCW 82.08.02568 (Exemptions—Sales of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale) and 1996 c 170 s 1;

(296)RCW 82.08.02569 (Exemptions—Sales of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory) and 1996 c 113 s 1;

(297)RCW 82.08.0257 (Exemptions—Auction sales of personal property used in farming) and 2014 c 140 s 15, 2009 c 535 s 511, & 1980 c 37 s 25;

(298)RCW 82.08.02573 (Exemptions—Sales by a nonprofit organization for fund-raising activities) and 2010 c 106 s 214 & 1998 c 336 s 3;

(299)RCW 82.08.0258 (Exemptions—Sales to federal corporations providing aid and relief) and 1980 c 37 s 26;

(300)RCW 82.08.0259 (Exemptions—Sales of livestock) and 2001 c 118 s 4 & 1980 c 37 s 27;

(301)RCW 82.08.026 (Exemptions—Sales of natural or manufactured gas) and 1994 c 124 s 8 & 1989 c 384 s 4;

(302)RCW 82.08.0261 (Exemptions—Sales of personal property for use connected with private or common carriers in interstate or foreign commerce) and 2014 c 216 s 405 & 1980 c 37 s 28;

(303)RCW 82.08.0262 (Exemptions—Sales of airplanes, locomotives, railroad cars, or watercraft for use in interstate or foreign commerce or outside the territorial waters of the state or airplanes sold to United States government—Components thereof and of motor vehicles or trailers used for constructing, repairing, cleaning, etc.—Labor and services for constructing, repairing, cleaning, etc) and 2015 c 86 s 305, 2009 c 503 s 1, 1998 c 311 s 5, 1994 c 43 s 1, & 1980 c 37 s 29;

(304)RCW 82.08.0263 (Exemptions—Sales of motor vehicles and trailers for use in transporting persons or property in interstate or foreign commerce) and 1998 c 311 s 6, 1995 c 63 s 1, & 1980 c 37 s 30;

(305)RCW 82.08.0264 (Exemptions—Sales of motor vehicles, trailers, or campers to nonresidents for use outside the state) and 2010 c 161 s 1165, 2007 c 135 s 1, & 1980 c 37 s 31;

(306)RCW 82.08.0266 (Exemptions—Sales of watercraft to nonresidents for use outside the state) and 2013 c 23 s 316, 1999 c 358 s 5, & 1980 c 37 s 33;

(307)RCW 82.08.02665 (Exemptions—Sales of watercraft, vessels to residents of foreign countries) and 1999 c 358 s 6 & 1993 c 119 s 1;

(308)RCW 82.08.0267 (Exemptions—Sales of poultry for producing poultry and poultry products for sale) and 1980 c 37 s 34;

(309)RCW 82.08.0268 (Exemptions—Sales of machinery and implements, and related parts and labor, for farming to nonresidents for use outside the state) and 1998 c 167 s 1 & 1980 c 37 s 35;

(310)RCW 82.08.0269 (Exemptions—Sales for use in states, territories, and possessions of the United States which are not contiguous to any other state) and 2013 c 23 s 317 & 1980 c 37 s 36;

(311)RCW 82.08.0271 (Exemptions—Sales to municipal corporations, the state, and political subdivisions of tangible personal property, labor and services on watershed protection and flood prevention contracts) and 1980 c 37 s 37;

(312)RCW 82.08.0272 (Exemptions—Sales of semen for artificial insemination of livestock) and 1980 c 37 s 38;

(313)RCW 82.08.0273 (Exemptions—Sales to nonresidents of tangible personal property, digital goods, and digital codes for use outside the state—Proof of nonresident status—Penalties) and 2014 c 140 s 17, 2011 c 7 s 1, 2010 c 106 s 215, 2009 c 535 s 512, 2007 c 135 s 2, 2003 c 53 s 399, 1993 c 444 s 1, 1988 c 96 s 1, 1982 1st ex.s. c 5 s 1, & 1980 c 37 s 39;

(314)RCW 82.08.0274 (Exemptions—Sales of form lumber to person engaged in constructing, repairing, etc., structures for consumers) and 1980 c 37 s 40;

(315)RCW 82.08.02745 (Exemptions—Charges for labor and services or sales of tangible personal property related to agricultural employee housing—Exemption certificate—Rules) and 2014 c 140 s 18, 2007 c 54 s 14, 1997 c 438 s 1, & 1996 c 117 s 1;

(316)RCW 82.08.0275 (Exemptions—Sales of and labor and service charges for mining, sorting, crushing, etc., of sand, gravel, and rock from county or city quarry for public road purposes) and 1980 c 37 s 41;

(317)RCW 82.08.0277 (Exemptions—Sales of pollen) and 1980 c 37 s 43;

(318)RCW 82.08.0278 (Exemptions—Sales between political subdivisions resulting from annexation or incorporation) and 1980 c 37 s 44;

(319)RCW 82.08.0279 (Exemptions—Renting or leasing of motor vehicles and trailers to a nonresident for use in the transportation of persons or property across state boundaries) and 1980 c 37 s 45;

(320)RCW 82.08.02795 (Exemptions—Sales to free hospitals) and 1993 c 205 s 1;

(321)RCW 82.08.02805 (Exemptions—Sales to qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s 2 & 1995 2nd sp.s. c 9 s 4;

(322)RCW 82.08.02806 (Exemptions—Sales of human blood, tissue, organs, bodies, or body parts for medical research and quality control testing) and 1996 c 141 s 1;

(323)RCW 82.08.02807 (Exemptions—Sales to organ procurement organization) and 2014 c 97 s 306 & 2002 c 113 s 2;

(324)RCW 82.08.0281 (Exemptions—Sales of prescription drugs) and 2014 c 140 s 19, 2004 c 153 s 108, 2003 c 168 s 403, 1993 sp.s. c 25 s 308, & 1980 c 37 s 46;

(325)RCW 82.08.0282 (Exemptions—Sales of returnable containers for beverages and foods) and 1980 c 37 s 47;

(326)RCW 82.08.0283 (Exemptions—Certain medical items) and 2007 c 6 s 1101, 2004 c 153 s 101, 2003 c 168 s 409, 2001 c 75 s 1, 1998 c 168 s 2, 1997 c 224 s 1, 1996 c 162 s 1, 1991 c 250 s 2, 1986 c 255 s 1, 1980 c 86 s 1, & 1980 c 37 s 48;

(327)RCW 82.08.0285 (Exemptions—Sales of ferry vessels to the state or local governmental units—Components thereof—Labor and service charges) and 1980 c 37 s 50;

(328)RCW 82.08.0287 (Exemptions—Sales of passenger motor vehicles as ride-sharing vehicles) and 2014 c 97 s 503, 2001 c 320 s 4, 1996 c 244 s 4, 1995 c 274 s 2, 1993 c 488 s 2, & 1980 c 166 s 1;

(329)RCW 82.08.02875 (Exemptions—Vehicle parking charges subject to tax at stadium and exhibition center) and 1997 c 220 s 203 (Referendum Bill No. 48, approved June 17, 1997);

(330)RCW 82.08.0288 (Exemptions—Lease of certain irrigation equipment) and 2014 c 140 s 20 & 1983 1st ex.s. c 55 s 5;

(331)RCW 82.08.0289 (Exemptions—Telephone, telecommunications, and ancillary services) and 2013 2nd sp.s. c 8 s 107;

(332)RCW 82.08.0291 (Exemptions—Sales of amusement and recreation services or personal services by nonprofit youth organization—Local government physical fitness classes) and 2015 c 169 s 4, 2000 c 103 s 8, 1994 c 85 s 1, & 1981 c 74 s 2;

(333)RCW 82.08.02915 (Exemptions—Sales used by health or social welfare organizations for alternative housing for youth in crisis) and 1998 c 183 s 1, 1997 c 386 s 56, & 1995 c 346 s 1;

(334)RCW 82.08.02917 (Youth in crisis—Definition—Limited purpose) and 1995 c 346 s 3;

(335)RCW 82.08.0293 (Exemptions—Sales of food and food ingredients) and 2017 3rd sp.s. c 28 s 101, 2014 c 140 s 22, 2011 c 2 s 301 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 902, (2010 1st sp.s. c 23 s 901 expired July 1, 2010), 2010 c 106 s 216, 2009 c 483 s 2, 2004 c 153 s 201, 2003 c 168 s 301, 1988 c 103 s 1, 1986 c 182 s 1, 1985 c 104 s 1, & 1982 1st ex.s. c 35 s 33;

(336)RCW 82.08.0294 (Exemptions—Sales of feed for cultivating or raising fish for sale) and 1985 c 148 s 3;

(337)RCW 82.08.0296 (Exemptions—Sales of feed consumed by livestock at a public livestock market) and 1986 c 265 s 1;

(338)RCW 82.08.0297 (Exemptions—Sales of food purchased under the supplemental nutrition assistance program) and 2011 c 174 s 103, 1998 c 79 s 18, & 1987 c 28 s 1;

(339)RCW 82.08.0298 (Exemptions—Sales of diesel fuel for use in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state) and 1987 c 494 s 1;

(340)RCW 82.08.0299 (Exemptions—Emergency lodging for homeless persons—Conditions) and 1988 c 61 s 1;

(341)RCW 82.08.031 (Exemptions—Sales to artistic or cultural organizations of certain objects acquired for exhibition or presentation) and 1981 c 140 s 4;

(342)RCW 82.08.0311 (Exemptions—Sales of materials and supplies used in packing horticultural products) and 1988 c 68 s 1;

(343)RCW 82.08.0315 (Exemptions—Rentals or sales related to motion picture or video productions—Exceptions—Certificate) and 1997 c 61 s 1 & 1995 2nd sp.s. c 5 s 1;

(344)RCW 82.08.0316 (Exemptions—Sales of cigarettes by Indian retailers) and 2008 c 228 s 3, 2005 c 11 s 3, & 2001 c 235 s 4;

(345)RCW 82.08.0317 (Exemptions—Sales of motor vehicles to tribes or tribal members) and 2016 c 232 s 1;

(346)RCW 82.08.032 (Exemption—Sales, rental, or lease of used park model trailers) and 2001 c 282 s 3;

(347)RCW 82.08.033 (Exemptions—Sales of used mobile homes or rental or lease of mobile homes) and 1986 c 211 s 2 & 1979 ex.s. c 266 s 3;

(348)RCW 82.08.034 (Exemptions—Sales of used floating homes or rental or lease of used floating homes) and 1984 c 192 s 3;

(349)RCW 82.08.035 (Exemption for pollution control facilities);

(350)RCW 82.08.036 (Exemptions—Vehicle battery core deposits or credits—Replacement vehicle tire fees—"Core deposits or credits" defined) and 1989 c 431 s 45;

(351)RCW 82.08.037 (Credits and refunds for bad debts) and 2010 1st sp.s. c 23 s 1502, 2007 c 6 s 102, 2004 c 153 s 302, 2003 c 168 s 212, & 1982 1st ex.s. c 35 s 35;

(352)RCW 82.08.040 (Consignee, factor, bailee, auctioneer deemed seller) and 2009 c 535 s 1105, 1975 1st ex.s. c 278 s 46, & 1961 c 15 s 82.08.040;

(353)RCW 82.08.050 (Buyer to pay, seller to collect tax—Statement of tax—Exception—Penalties—Contingent expiration of

subsection) and 2017 3rd sp.s. c 28 s 211, 2010 c 112 s 8, & 2010 c 106 s 217;

(354)RCW 82.08.052 (Remote seller—Nexus) and 2015 3rd sp.s. c 5 s 202;

(355)RCW 82.08.053 (Remote sellers, referrers, and marketplace facilitators—Tax collection and remittance) and 2017 3rd sp.s. c 28 s 202;

(356)RCW 82.08.0531 (Marketplace facilitators and referrers—When deemed seller agents—Recordkeeping—Liability) and 2017 3rd sp.s. c 28 s 203;

(357)RCW 82.08.054 (Computation of tax due) and 2003 c 168 s 210;

(358)RCW 82.08.055 (Advertisement of price) and 1985 c 38 s 2;

(359)RCW 82.08.060 (Collection of tax—Methods and schedules) and 1975 1st ex.s. c 278 s 47 & 1961 c 15 s 82.08.060;

(360)RCW 82.08.064 (Tax rate changes) and 2003 c 361 s 304, 2003 c 168 s 205, & 2000 c 104 s 3;

(361)RCW 82.08.066 (Deemed location for mobile telecommunications services) and 2002 c 67 s 5;

(362)RCW 82.08.080 (Vending machine and other sales) and 2004 c 153 s 409, 1986 c 36 s 2, 1975 1st ex.s. c 278 s 48, 1963 c 244 s 2, & 1961 c 15 s 82.08.080;

(363)RCW 82.08.090 (Installment sales and leases) and 1975 1st ex.s. c 278 s 49 & 1961 c 15 s 82.08.090;

(364)RCW 82.08.100 (Cash receipts taxpayers—Bad debts) and 2013 c 23 s 318, 2004 c 153 s 303, 1982 1st ex.s. c 35 s 37, 1975 1st ex.s. c 278 s 50, & 1961 c 15 s 82.08.100;

(365)RCW 82.08.110 (Sales from vehicles) and 1961 c 15 s 82.08.110;

(366)RCW 82.08.120 (Refunding or rebating of tax by seller prohibited—Penalty) and 1985 c 38 s 4, 1975 1st ex.s. c 278 s 51, & 1961 c 15 s 82.08.120;

(367)RCW 82.08.130 (Reseller's permit—Purchase and resale—Rules) and 2010 c 112 s 9;

(368)RCW 82.08.140 (Administration) and 1961 c 15 s 82.08.140;
(369)RCW 82.08.145 (Delivery charges) and 2007 c 6 s 801;
(370)RCW 82.08.150 (Tax on certain sales of intoxicating liquors—Additional taxes for specific purposes—Collection) and 2012 c 2 s 106 (Initiative Measure No. 1183, approved November 8, 2011), 2009 c 479 s 65, 2005 c 514 s 201, 2003 c 167 s 11, 1998 c 126 s 16, 1997 c 321 s 55, 1994 sp.s. c 7 s 903 (Referendum Bill No. 43, approved November 8, 1994), 1993 c 492 s 310, 1989 c 271 s 503, 1983 2nd ex.s. c 3 s 12, 1982 1st ex.s. c 35 s 3, 1981 1st ex.s. c 5 s 25, 1973 1st ex.s. c 204 s 1, 1971 ex.s. c 299 s 9, 1969 ex.s. c 21 s 11, 1965 ex.s. c 173 s 16, 1965 c 42 s 1, 1961 ex.s. c 24 s 2, & 1961 c 15 s 82.08.150;

(371)RCW 82.08.155 (Spirits tax—Delinquent in reporting or remitting—Penalties—2012 c 39) and 2012 c 39 s 1;

(372)RCW 82.08.160 (Remittance of tax—Liquor excise tax fund created) and 2015 3rd sp.s. c 4 s 975, 2014 c 221 s 923, 2013 2nd sp.s. c 4 s 1003, 2012 2nd sp.s. c 5 s 3, 2011 1st sp.s. c 50 s 969, 1982 1st ex.s. c 35 s 4, 1981 1st ex.s. c 5 s 26, 1969 ex.s. c 21 s 12, & 1961 c 15 s 82.08.160;

(373)RCW 82.08.170 (Apportionment and distribution from liquor excise tax fund) and 2015 3rd sp.s. c 4 s 976, 2012 2nd sp.s. c 5 s 4, 2002 c 38 s 3, 1997 c 437 s 4, 1983 c 3 s 215, & 1961 c 15 s 82.08.170;

(374)RCW 82.08.180 (Apportionment and distribution from liquor excise tax fund—Withholding for noncompliance) and 1991 sp.s. c 32 s 36;

(375)RCW 82.08.190 (Bundled transactions—Definitions) and 2007 c 6 s 1401;

(376)RCW 82.08.195 (Bundled transactions—Tax imposed) and 2010 c 111 s 601;

(377)RCW 82.08.207 (Investment data for investment firms. (*Expires July 1, 2021.*)) and 2013 2nd sp.s. c 13 s 702;

(378)RCW 82.08.215 (Exemptions—Large private airplanes. (*Expires July 1, 2021.*)) and 2013 2nd sp.s. c 13 s 1103;

(379)RCW 82.08.700 (Exemptions—Vessels sold to nonresidents) and 2010 c 106 s 219 & 2007 c 22 s 1;

(380)RCW 82.08.803 (Exemptions—Nebulizers) and 2007 c 6 s 1103 & 2004 c 153 s 104;

(381)RCW 82.08.804 (Exemptions—Ostomic items) and 2004 c 153 s 106;

(382)RCW 82.08.805 (Exemptions—Personal property used at an aluminum smelter. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 504 & 2011 c 174 s 303;

(383)RCW 82.08.805 (Exemptions—Personal property used at an aluminum smelter. (*Effective January 1, 2018.*)) and 2017 c 135 s 21, 2015 3rd sp.s. c 6 s 504, & 2011 c 174 s 303;

(384)RCW 82.08.806 (Exemptions—Sale of computer equipment parts and services to printer or publisher) and 2011 c 174 s 204, 2010 1st sp.s. c 23 s 516, 2009 c 461 s 5, & 2004 c 8 s 2;

(385)RCW 82.08.807 (Exemptions—Direct mail delivery charges) and 2005 c 514 s 115;

(386)RCW 82.08.808 (Exemptions—Sales of medical supplies, chemicals, or materials to comprehensive cancer centers) and 2005 c 514 s 402;

(387)RCW 82.08.809 (Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers) and 2016 sp.s. c 32 s 2, 2015 3rd sp.s. c 44 s 408, 2010 1st sp.s. c 11 s 2, & 2005 c 296 s 1;

(388)RCW 82.08.810 (Exemptions—Air pollution control facilities at a thermal electric generation facility—Exceptions—Exemption certificate—Payments on cessation of operation) and 1997 c 368 s 2;

(389)RCW 82.08.811 (Exemptions—Coal used at coal-fired thermal electric generation facility—Application—Demonstration of progress in air pollution control—Notice of emissions violations—Reapplication—Payments on cessation of operation) and 1997 c 368 s 4;

(390)RCW 82.08.816 (Exemptions—Electric vehicle batteries and infrastructure. (*Expires January 1, 2020.*)) and 2009 c 459 s 4;

(391)RCW 82.08.820 (Exemptions—Remittance—Warehouse and grain elevators and distribution centers—Material-handling and racking equipment—Construction of warehouse or elevator—Information sheet—Rules—Records—Exceptions) and 2014 c 140 s 23, 2011 c 174 s 206, (2011 c 174 s 205 expired July 1, 2012), 2006 c 354 s 12, (2006 c 354 s 11 expired July 1, 2012), 2005 c 513 s 11, & 1997 c 450 s 2;

(392)RCW 82.08.830 (Exemptions—Sales at camp or conference center by nonprofit organization) and 1997 c 388 s 2;

(393)RCW 82.08.832 (Exemptions—Sales of gun safes) and 1998 c 178 s 1;

(394)RCW 82.08.833 (Exemptions—Sales or transfers of firearms—Unlicensed persons—Background check requirements) and 2015 c 1 s 10 (Initiative Measure No. 594, approved November 4, 2014);

(395)RCW 82.08.834 (Exemptions—Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 21;

(396)RCW 82.08.850 (Exemptions—Conifer seed) and 2001 c 129 s 2;

(397)RCW 82.08.855 (Exemptions—Replacement parts for qualifying farm machinery and equipment) and 2015 3rd sp.s. c 6 s 1106, 2014 c 97 s 601, 2007 c 332 s 1, & 2006 c 172 s 1;

(398)RCW 82.08.865 (Exemptions—Diesel, biodiesel, and aircraft fuel for farm fuel users) and 2010 c 106 s 218, 2007 c 443 s 1, & 2006 c 7 s 1;

(399)RCW 82.08.870 (Exemptions—Motorcycles for training programs) and 2001 c 285 s 2;

(400)RCW 82.08.875 (Exemptions—Automotive adaptive equipment. (*Expires July 1, 2018.*)) and 2013 c 211 s 2;

(401)RCW 82.08.880 (Exemptions—Animal pharmaceuticals) and 2001 2nd sp.s. c 17 s 1;

(402)RCW 82.08.890 (Exemptions—Qualifying livestock nutrient management equipment and facilities) and 2014 c 97 s 602, 2010 1st sp.s. c 23 s 601, 2009 c 469 s 601, 2006 c 151 s 2, & 2001 2nd sp.s. c 18 s 2;

(403)RCW 82.08.900 (Exemptions—Anaerobic digesters) and 2015 c 86 s 202, 2006 c 151 s 4, & 2001 2nd sp.s. c 18 s 4;

(404)RCW 82.08.910 (Exemptions—Propane or natural gas to heat chicken structures) and 2001 2nd sp.s. c 25 s 3;

(405)RCW 82.08.920 (Exemptions—Chicken bedding materials) and 2001 2nd sp.s. c 25 s 5;

(406)RCW 82.08.925 (Exemptions—Dietary supplements) and 2003 c 168 s 302;

(407)RCW 82.08.935 (Exemptions—Disposable devices used to deliver prescription drugs for human use) and 2003 c 168 s 404;

(408)RCW 82.08.940 (Exemptions—Over-the-counter drugs for human use) and 2003 c 168 s 405;

(409)RCW 82.08.945 (Exemptions—Kidney dialysis devices) and 2004 c 153 s 110 & 2003 c 168 s 410;

(410)RCW 82.08.950 (Exemptions—Steam, electricity, electrical energy) and 2003 c 168 s 703;

(411)RCW 82.08.956 (Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel. (*Expires June 30, 2024.*)) and 2013 2nd sp.s. c 13 s 1002 & 2009 c 469 s 301;

(412)RCW 82.08.962 (Exemptions—Sales of machinery and equipment used in generating electricity. (*Expires January 1, 2020.*)) and 2017 3rd sp.s. c 36 s 14, 2013 2nd sp.s. c 13 s 1502, & 2009 c 469 s 101;

(413)RCW 82.08.963 (Exemptions—Sales of machinery and equipment using solar energy to generate electricity or produce thermal heat. (*Expires June 30, 2018.*)) and 2017 3rd sp.s. c 36 s 15, 2013 2nd sp.s. c 13 s 1602, & 2009 c 469 s 103;

(414)RCW 82.08.965 (Exemptions—Semiconductor materials manufacturing. (*Effective until January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 509, 2010 c 114 s 123, & 2003 c 149 s 5;

(415)RCW 82.08.965 (Exemptions—Semiconductor materials manufacturing. (*Effective January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 510, 2017 c 135 s 22, 2010 c 114 s 123, & 2003 c 149 s 5;

(416)RCW 82.08.9651 (Exemptions—Gases and chemicals used in production of semiconductor materials. (*Effective until January 1,*

2018.)) and 2017 3rd sp.s. c 37 s 505, 2014 c 97 s 405, 2010 c 114 s 124, 2009 c 469 s 502, & 2006 c 84 s 3;

(417)RCW 82.08.9651 (Exemptions—Gases and chemicals used in production of semiconductor materials. (*Effective January 1, 2018, until December 1, 2028.*)) and 2017 3rd sp.s. c 37 s 506, 2017 c 135 s 23, 2014 c 97 s 405, 2010 c 114 s 124, 2009 c 469 s 502, & 2006 c 84 s 3;

(418)RCW 82.08.970 (Exemptions—Gases and chemicals used to manufacture semiconductor materials. (*Effective until January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 519, 2010 c 114 s 125, & 2003 c 149 s 7;

(419)RCW 82.08.970 (Exemptions—Gases and chemicals used to manufacture semiconductor materials. (*Effective January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 520, 2017 c 135 s 24, 2010 c 114 s 125, & 2003 c 149 s 7;

(420)RCW 82.08.975 (Exemptions—Computer parts and software related to the manufacture of commercial airplanes. (*Expires July 1, 2040.*)) and 2013 3rd sp.s. c 2 s 11, 2008 c 81 s 2, & 2003 2nd sp.s. c 1 s 9;

(421)RCW 82.08.980 (Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes. (*Effective until January 1, 2018.*)) and 2013 3rd sp.s. c 2 s 3, 2010 c 114 s 126, & 2003 2nd sp.s. c 1 s 11;

(422)RCW 82.08.980 (Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes. (*Effective January 1, 2018, until July 1, 2040.*)) and 2017 c 135 s 25, 2013 3rd sp.s. c 2 s 3, 2010 c 114 s 126, & 2003 2nd sp.s. c 1 s 11;

(423)RCW 82.08.983 (Exemptions—Wax and ceramic materials) and 2010 c 225 s 1;

(424)RCW 82.08.985 (Exemptions—Insulin) and 2004 c 153 s 102;

(425)RCW 82.08.986 (Exemptions—Eligible server equipment. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 302,

2012 2nd sp.s. c 6 s 302, 2010 1st sp.s. c 23 s 1601, & 2010 1st sp.s. c 1 s 2;

(426)RCW 82.08.986 (Exemptions—Eligible server equipment. (*Effective January 1, 2018.*)) and 2017 c 135 s 26, 2015 3rd sp.s. c 6 s 302, 2012 2nd sp.s. c 6 s 302, 2010 1st sp.s. c 23 s 1601, & 2010 1st sp.s. c 1 s 2;

(427)RCW 82.08.990 (Exemptions—Import or export commerce) and 2007 c 477 s 3;

(428)RCW 82.08.995 (Exemptions—Certain limited purpose public corporations, commissions, and authorities) and 2009 c 535 s 514 & 2007 c 381 s 2;

(429)RCW 82.08.997 (Exemptions—Temporary medical housing) and 2008 c 137 s 2;

(430)RCW 82.08.998 (Exemptions—Weatherization of a residence) and 2008 c 92 s 1;

(431)RCW 82.08.999 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 12;

(432)RCW 82.08.9994 (Exemptions—Bottled water—Prescription use) and 2017 3rd sp.s. c 28 s 103;

(433)RCW 82.08.99941 (Exemptions—Bottled water—Primary water source unsafe) and 2017 3rd sp.s. c 28 s 105;

(434)RCW 82.08.9995 (Exemptions—Restaurant employee meals) and 2015 c 86 s 303 & 2011 c 55 s 2;

(435)RCW 82.08.9996 (Exemptions—Vessel deconstruction) and 2014 c 195 s 301;

(436)RCW 82.08.9997 (Exemptions—Retail sale of marijuana, useable marijuana, marijuana concentrates, and marijuana-infused products covered by marijuana agreement between state and tribe) and 2015 c 207 s 4;

(437)RCW 82.08.9998 (Exemptions—Marijuana concentrates, useable marijuana, or marijuana-infused products beneficial for medical use—Products containing THC) and 2015 2nd sp.s. c 4 s 207;

(438)RCW 82.08.99991 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1705;

(439)RCW 82.12.010 (Definitions) and 2017 c 323 s 519 & 2015 c 169 s 5;

(440)RCW 82.12.020 (Use tax imposed) and 2017 c 323 s 520, 2015 c 169 s 6, 2010 1st sp.s. c 23 s 206, 2009 c 535 s 305, & 2005 c 514 s 105;

(441)RCW 82.12.0201 (Dedication of taxes—Comprehensive performance audits) and 2006 c 1 s 4 (Initiative Measure No. 900, approved November 8, 2005);

(442)RCW 82.12.0203 (Refinery fuel gas—Value—Tax rate—Local use tax exemption) and 2017 3rd sp.s. c 28 s 108;

(443)RCW 82.12.0205 (Exemptions—Waste vegetable oil) and 2008 c 237 s 3;

(444)RCW 82.12.0207 (Exemptions—Adapted housing—Disabled veterans—Construction) and 2017 c 176 s 3;

(445)RCW 82.12.0208 (Exemptions—Digital codes) and 2009 c 535 s 601;

(446)RCW 82.12.02081 (Exemptions—Audio or video programming) and 2009 c 535 s 602;

(447)RCW 82.12.02082 (Exemptions—Digital products or services—Made available for free to general public) and 2017 c 323 s 521, 2010 c 111 s 501, & 2009 c 535 s 603;

(448)RCW 82.12.02084 (Exemptions—Digital goods—Use by students) and 2009 c 535 s 604;

(449)RCW 82.12.02085 (Exemptions—Digital goods—Noncommercial—Internal audience—Not for sale) and 2009 c 535 s 605;

(450)RCW 82.12.02086 (Exemptions—Digital products or codes—Free of charge) and 2009 c 535 s 606;

(451)RCW 82.12.02087 (Exemptions—Digital goods, codes, and services—Used for business purposes) and 2010 c 111 s 502 & 2009 c 535 s 607;

(452)RCW 82.12.02088 (Exemptions—Digital products—Business buyers—Concurrently available for use within and outside state—Apportionment) and 2017 c 323 s 522 & 2009 c 535 s 702;

(453)RCW 82.12.022 (Natural or manufactured gas—Use tax imposed—Exemption. (*Effective until January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 706, 2015 3rd sp.s. c 6 s 506, 2014 c 216 s 304, & 2011 c 174 s 304;

(454)RCW 82.12.022 (Natural or manufactured gas—Use tax imposed—Exemption. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 707, 2017 c 135 s 27, 2015 3rd sp.s. c 6 s 506, 2014 c 216 s 304, & 2011 c 174 s 304;

(455)RCW 82.12.023 (Natural or manufactured gas, exempt from use tax imposed by RCW 82.12.020) and 1994 c 124 s 10 & 1989 c 384 s 5;

(456)RCW 82.12.024 (Deferral of use tax on certain users of natural or manufactured gas) and 2001 c 214 s 10;

(457)RCW 82.12.0251 (Exemptions—Use of tangible personal property by nonresident while temporarily within state—Use of household goods, personal effects, and private motor vehicles acquired in another state while resident of other state—Use of certain warranties) and 2009 c 535 s 608, 2005 c 514 s 106, 2003 c 5 s 18, 1997 c 301 s 1, 1987 c 27 s 1, 1985 c 353 s 4, 1983 c 26 s 2, & 1980 c 37 s 51;

(458)RCW 82.12.02525 (Exemptions—Sale of copied public records by state and local agencies) and 2011 c 60 s 50, 2009 c 535 s 609, & 1996 c 63 s 2;

(459)RCW 82.12.0253 (Exemptions—Use of tangible personal property taxable under chapter 82.16 RCW) and 1980 c 37 s 53;

(460)RCW 82.12.0254 (Exemptions—Use of airplanes, locomotives, railroad cars, or watercraft used in interstate or foreign commerce or outside state's territorial waters—Components—Use of vehicles in the transportation of persons or property across state boundaries—Conditions—Use of vehicle under trip permit to point outside state) and 2015 c 86 s 306, 2010 c 161 s 905, 2009 c 503 s 2, 2003 c 5 s 3, 1998 c 311 s 7, 1995 c 63 s 2, & 1980 c 37 s 54;

(461)RCW 82.12.0255 (Exemptions—Nontaxable tangible personal property, warranties, and digital products) and 2009 c 535 s 610, 2005 c 514 s 107, 2003 c 5 s 4, & 1980 c 37 s 55;

(462)RCW 82.12.0256 (Exemptions—Use of motor vehicle and special fuel—Conditions) and 2013 c 225 s 646, 2011 1st sp.s. c 16 s 5, 2007 c 223 s 10, 2005 c 443 s 6, & 1998 c 176 s 5;

(463)RCW 82.12.02565 (Exemptions—Machinery and equipment used for manufacturing, research and development, or a testing operation) and 2015 3rd sp.s. c 5 s 302;

(464)RCW 82.12.025651 (Exemptions—Use of machinery and equipment by public research institutions. (*Effective until January 1, 2018.*)) and 2011 c 23 s 5;

(465)RCW 82.12.025651 (Exemptions—Use of machinery and equipment by public research institutions. (*Effective January 1, 2018.*)) and 2017 c 135 s 28 & 2011 c 23 s 5;

(466)RCW 82.12.02566 (Exemptions—Use of tangible personal property incorporated in prototype for aircraft parts, auxiliary equipment, and aircraft modification—Limitations on yearly exemption) and 2003 c 168 s 209, 1997 c 302 s 2, & 1996 c 247 s 5;

(467)RCW 82.12.025661 (Exemptions—Aircraft maintenance repair—Building construction. (*Expires January 1, 2027.*)) and 2016 c 191 s 3;

(468)RCW 82.12.02568 (Exemptions—Use of carbon and similar substances that become an ingredient or component of anodes or cathodes used in producing aluminum for sale) and 1996 c 170 s 2;

(469)RCW 82.12.02569 (Exemptions—Use of tangible personal property related to a building or structure that is an integral part of a laser interferometer gravitational wave observatory) and 1996 c 113 s 2;

(470)RCW 82.12.0257 (Exemptions—Use of personal property of the operating property of a public utility by state or political subdivision) and 2010 c 106 s 220, 2009 c 535 s 611, & 1980 c 37 s 57;

(471)RCW 82.12.0258 (Exemptions—Use of personal property previously used in farming and purchased from farmer at auction) and 2014 c 140 s 16, 2009 c 535 s 612, & 1980 c 37 s 58;

(472)RCW 82.12.0259 (Exemptions—Use of personal property, digital automated services, or certain other services by federal corporations providing aid and relief) and 2017 c 323 s 523, 2009 c 535 s 613, 2003 c 5 s 7, & 1980 c 37 s 59;

(473)RCW 82.12.02595 (Exemptions—Personal property and certain services donated to nonprofit organization or governmental entity) and 2015 c 169 s 7, 2009 c 535 s 615, 2004 c 155 s 1, 2003 c 5 s 11, 1998 c 182 s 1, & 1995 c 201 s 1;

(474)RCW 82.12.0261 (Exemptions—Use of livestock) and 2001 c 118 s 5 & 1980 c 37 s 60;

(475)RCW 82.12.0262 (Exemptions—Use of poultry for producing poultry and poultry products for sale) and 1980 c 37 s 61;

(476)RCW 82.12.0263 (Exemptions—Use of fuel by extractor or manufacturer thereof) and 2017 3rd sp.s. c 28 s 107 & 1980 c 37 s 62;

(477)RCW 82.12.0264 (Exemptions—Use of dual-controlled motor vehicles by school for driver training) and 1980 c 37 s 63;

(478)RCW 82.12.0265 (Exemptions—Use by bailee of tangible personal property consumed in research, development, etc., activities) and 1980 c 37 s 64;

(479)RCW 82.12.0266 (Exemptions—Use by residents of motor vehicles and trailers acquired and used while members of the armed services and stationed outside the state) and 1980 c 37 s 65;

(480)RCW 82.12.0267 (Exemptions—Use of semen in artificial insemination of livestock) and 1980 c 37 s 66;

(481)RCW 82.12.0268 (Exemptions—Use of form lumber by persons engaged in constructing, repairing, etc., structures for consumers) and 1980 c 37 s 67;

(482)RCW 82.12.02685 (Exemptions—Use of tangible personal property related to agricultural employee housing) and 1997 c 438 s 2 & 1996 c 117 s 2;

(483)RCW 82.12.0269 (Exemptions—Use of sand, gravel, or rock to extent of labor and service charges for mining, sorting, crushing,

etc., thereof from county or city quarry for public road purposes) and 1980 c 37 s 68;

(484)RCW 82.12.0271 (Exemptions—Use of wearing apparel only as a sample for display for sale) and 1980 c 37 s 69;

(485)RCW 82.12.0272 (Exemptions—Use of personal property in single trade shows) and 2009 c 535 s 616 & 1980 c 37 s 70;

(486)RCW 82.12.0273 (Exemptions—Use of pollen) and 1980 c 37 s 71;

(487)RCW 82.12.0274 (Exemptions—Use of tangible personal property by political subdivision resulting from annexation or incorporation) and 1980 c 37 s 72;

(488)RCW 82.12.02745 (Exemptions—Use by free hospitals of certain items) and 1993 c 205 s 2;

(489)RCW 82.12.02747 (Exemptions—Use of medical products by qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s 3 & 1995 2nd sp.s. c 9 s 5;

(490)RCW 82.12.02748 (Exemptions—Use of human blood, tissue, organs, bodies, or body parts for medical research or quality control testing) and 1996 c 141 s 2;

(491)RCW 82.12.02749 (Exemptions—Use of medical supplies, chemicals, or materials by organ procurement organization) and 2002 c 113 s 3;

(492)RCW 82.12.0275 (Exemptions—Use of certain drugs or family planning devices) and 2003 c 168 s 406, 1993 sp.s. c 25 s 309, & 1980 c 37 s 73;

(493)RCW 82.12.0276 (Exemptions—Use of returnable containers for beverages and foods) and 1980 c 37 s 74;

(494)RCW 82.12.0277 (Exemptions—Certain medical items) and 2007 c 6 s 1102 & 2004 c 153 s 109;

(495)RCW 82.12.0279 (Exemptions—Use of ferry vessels by the state or local governmental units—Components thereof) and 2003 c 5 s 9 & 1980 c 37 s 77;

(496)RCW 82.12.0282 (Exemptions—Use of vans as ride-sharing vehicles) and 2014 c 97 s 504, 2001 c 320 s 5, 1999 c 358 s 11, 1996 c 88 s 4, 1993 c 488 s 4, & 1980 c 166 s 2;

(497)RCW 82.12.0283 (Exemptions—Use of certain irrigation equipment) and 2014 c 140 s 21 & 1983 1st ex.s. c 55 s 6;

(498)RCW 82.12.0284 (Exemptions—Use of computers or computer components, accessories, software, digital goods, or digital codes donated to schools or colleges) and 2009 c 535 s 617, 2007 c 54 s 15, 2003 c 168 s 603, & 1983 1st ex.s. c 55 s 7;

(499)RCW 82.12.02915 (Exemptions—Use of items by health or social welfare organizations for alternative housing for youth in crisis) and 1998 c 183 s 2, 1997 c 386 s 57, & 1995 c 346 s 2;

(500)RCW 82.12.0293 (Exemptions—Use of food and food ingredients) and 2017 3rd sp.s. c 28 s 102, 2011 c 2 s 303 (Initiative Measure No. 1107, approved November 2, 2010), 2010 1st sp.s. c 23 s 903, 2009 c 483 s 4, 2003 c 168 s 303, 1988 c 103 s 2, 1986 c 182 s 2, 1985 c 104 s 2, & 1982 1st ex.s. c 35 s 34;

(501)RCW 82.12.0294 (Exemptions—Use of feed for cultivating or raising fish for sale) and 1985 c 148 s 4;

(502)RCW 82.12.0296 (Exemptions—Use of feed consumed by livestock at a public livestock market) and 1986 c 265 s 2;

(503)RCW 82.12.0297 (Exemptions—Use of food purchased under the supplemental nutrition assistance program) and 2011 c 174 s 104, 1998 c 79 s 19, & 1987 c 28 s 2;

(504)RCW 82.12.0298 (Exemptions—Use of diesel fuel in operating watercraft in commercial deep sea fishing or commercial passenger fishing boat operations outside the state) and 1987 c 494 s 2;

(505)RCW 82.12.031 (Exemptions—Use by artistic or cultural organizations of certain objects) and 1981 c 140 s 5;

(506)RCW 82.12.0311 (Exemptions—Use of materials and supplies in packing horticultural products) and 1988 c 68 s 2;

(507)RCW 82.12.0315 (Exemptions—Rental or sales related to motion picture or video productions—Exceptions) and 2009 c 535 s 614, 2003 c 5 s 10, & 1995 2nd sp.s. c 5 s 2;

(508)RCW 82.12.0316 (Exemptions—Sales of cigarettes by Indian retailers) and 2008 c 228 s 4, 2005 c 11 s 4, & 2001 c 235 s 5;

(509)RCW 82.12.032 (Exemption—Use of used park model trailers) and 2001 c 282 s 4;

(510)RCW 82.12.033 (Exemption—Use of certain used mobile homes) and 1986 c 211 s 3 & 1979 ex.s. c 266 s 4;

(511)RCW 82.12.034 (Exemption—Use of used floating homes) and 1984 c 192 s 4;

(512)RCW 82.12.0345 (Exemptions—Use of newspapers) and 2009 c 535 s 618 & 1994 c 124 s 11;

(513)RCW 82.12.0347 (Exemptions—Use of academic transcripts) and 2009 c 535 s 619 & 1996 c 272 s 3;

(514)RCW 82.12.035 (Credit for retail sales or use taxes paid to other jurisdictions with respect to property used) and 2017 c 323 s 524, 2015 c 169 s 8, 2009 c 535 s 1107, 2007 c 6 s 1203, 2005 c 514 s 108, 2002 c 367 s 5, 1996 c 148 s 6, 1987 c 27 s 2, & 1967 ex.s. c 89 s 5;

(515)RCW 82.12.036 (Exemptions and credits—Pollution control facilities);

(516)RCW 82.12.037 (Credits and refunds—Bad debts) and 2010 1st sp.s. c 23 s 1503, 2007 c 6 s 103, 2004 c 153 s 304, & 1982 1st ex.s. c 35 s 36;

(517)RCW 82.12.038 (Exemptions—Vehicle battery core deposits or credits—Replacement vehicle tire fees—"Core deposits or credits" defined) and 1989 c 431 s 46;

(518)RCW 82.12.040 (Retailers to collect tax—Penalty—Contingent expiration of subsection) and 2017 3rd sp.s. c 28 s 213, (2017 3rd sp.s. c 28 s 212 expired July 23, 2017), 2017 c 323 s 525, 2015 c 169 s 9, 2015 c 1 s 11 (Initiative Measure No. 594, approved November 4, 2014), 2011 1st sp.s. c 20 s 103, 2010 c 106 s 221, 2009 c 535 s 1108, & 2005 c 514 s 109;

(519)RCW 82.12.045 (Collection of tax on vehicles by county auditor or director of licensing—Remittance) and 2010 c 161 s 904,

2003 c 361 s 303, 1996 c 149 s 19, 1983 c 77 s 2, 1979 c 158 s 222, 1969 ex.s. c 10 s 1, 1963 c 21 s 1, & 1961 c 15 s 82.12.045;

(520)RCW 82.12.060 (Installment sales or leases) and 2003 c 168 s 216, 1975 1st ex.s. c 278 s 54, 1961 c 293 s 16, & 1961 c 15 s 82.12.060;

(521)RCW 82.12.070 (Cash receipts taxpayers—Bad debts) and 2013 c 23 s 319, 2004 c 153 s 305, 1982 1st ex.s. c 35 s 38, 1975 1st ex.s. c 278 s 55, & 1961 c 15 s 82.12.070;

(522)RCW 82.12.080 (Administration) and 1961 c 15 s 82.12.080;

(523)RCW 82.12.145 (Delivery charges) and 2007 c 6 s 802;

(524)RCW 82.12.195 (Bundled transactions—Tax imposed) and 2009 c 483 s 5 & 2007 c 6 s 1403;

(525)RCW 82.12.207 (Investment date for investment firms. (*Expires July 1, 2021.*)) and 2013 2nd sp.s. c 13 s 703;

(526)RCW 82.12.215 (Exemptions—Large private airplanes. (*Expires July 1, 2021.*)) and 2013 2nd sp.s. c 13 s 1104;

(527)RCW 82.12.225 (Exemptions—Nonprofit fund-raising activities. (*Expires July 1, 2020.*)) and 2015 3rd sp.s. c 32 s 2 & 2013 2nd sp.s. c 13 s 1402;

(528)RCW 82.12.700 (Exemptions—Vessels sold to nonresidents) and 2007 c 22 s 2;

(529)RCW 82.12.800 (Exemptions—Uses of vessel, vessel's trailer by manufacturer) and 2011 c 171 s 121 & 1997 c 293 s 1;

(530)RCW 82.12.801 (Exemptions—Uses of vessel, vessel's trailer by dealer) and 2011 c 171 s 122 & 1997 c 293 s 2;

(531)RCW 82.12.802 (Vessels held in inventory by dealer or manufacturer—Tax on personal use—Documentation—Rules) and 1997 c 293 s 3;

(532)RCW 82.12.803 (Exemptions—Nebulizers) and 2007 c 6 s 1104 & 2004 c 153 s 105;

(533)RCW 82.12.804 (Exemptions—Ostomic items) and 2004 c 153 s 107;

(534)RCW 82.12.805 (Exemptions—Personal property used at an aluminum smelter. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 505 & 2011 c 174 s 305;

(535)RCW 82.12.805 (Exemptions—Personal property used at an aluminum smelter. (*Effective January 1, 2018.*)) and 2017 c 135 s 29, 2015 3rd sp.s. c 6 s 505, & 2011 c 174 s 305;

(536)RCW 82.12.806 (Exemptions—Use of computer equipment parts and services by printer or publisher) and 2004 c 8 s 3;

(537)RCW 82.12.807 (Exemptions—Direct mail delivery charges) and 2005 c 514 s 116;

(538)RCW 82.12.808 (Exemptions—Use of medical supplies, chemicals, or materials by comprehensive cancer centers) and 2005 c 514 s 403;

(539)RCW 82.12.809 (Exemptions—Vehicles using clean alternative fuels and electric vehicles, exceptions—Quarterly transfers) and 2016 sp.s. c 32 s 3, 2015 3rd sp.s. c 44 s 409, 2010 1st sp.s. c 11 s 3, & 2005 c 296 s 3;

(540)RCW 82.12.810 (Exemptions—Air pollution control facilities at a thermal electric generation facility—Exceptions—Payments on cessation of operation) and 2003 c 5 s 12 & 1997 c 368 s 3;

(541)RCW 82.12.811 (Exemptions—Coal used at coal-fired thermal electric generation facility—Application—Demonstration of progress in air pollution control—Notice of emissions violations—Reapplication—Payments on cessation of operation) and 1997 c 368 s 6;

(542)RCW 82.12.816 (Exemptions—Electric vehicle batteries and infrastructure. (*Expires January 1, 2020.*)) and 2009 c 459 s 5;

(543)RCW 82.12.820 (Exemptions—Warehouse and grain elevators and distribution centers) and 2006 c 354 s 13, 2005 c 513 s 12, 2003 c 5 s 13, 2000 c 103 s 9, & 1997 c 450 s 3;

(544)RCW 82.12.832 (Exemptions—Use of gun safes) and 1998 c 178 s 2;

(545)RCW 82.12.834 (Exemptions—Sales/leasebacks by regional transit authorities) and 2001 c 320 s 6 & 2000 2nd sp.s. c 4 s 22;

(546)RCW 82.12.845 (Use of motorcycles loaned to department of licensing) and 2001 c 121 s 1;

(547)RCW 82.12.850 (Exemptions—Conifer seed) and 2001 c 129 s 3;

(548)RCW 82.12.855 (Exemptions—Replacement parts for qualifying farm machinery and equipment) and 2014 c 97 s 603, 2007 c 332 s 2, & 2006 c 172 s 2;

(549)RCW 82.12.860 (Exemptions—Property and services acquired from a federal credit union) and 2017 c 323 s 526, 2015 c 169 s 10, 2009 c 535 s 621, & 2006 c 11 s 1;

(550)RCW 82.12.865 (Exemptions—Diesel, biodiesel, and aircraft fuel for farm fuel users) and 2010 c 106 s 222, 2007 c 443 s 2, & 2006 c 7 s 2;

(551)RCW 82.12.875 (Automotive adaptive equipment. (*Expires July 1, 2018.*)) and 2013 c 211 s 3;

(552)RCW 82.12.880 (Exemptions—Animal pharmaceuticals) and 2001 2nd sp.s. c 17 s 2;

(553)RCW 82.12.890 (Exemptions—Livestock nutrient management equipment and facilities) and 2014 c 97 s 604, 2010 1st sp.s. c 23 s 602, 2009 c 469 s 602, 2006 c 151 s 3, 2003 c 5 s 15, & 2001 2nd sp.s. c 18 s 3;

(554)RCW 82.12.900 (Exemptions—Anaerobic digesters) and 2006 c 151 s 5, 2003 c 5 s 16, & 2001 2nd sp.s. c 18 s 5;

(555)RCW 82.12.910 (Exemptions—Propane or natural gas to heat chicken structures) and 2001 2nd sp.s. c 25 s 4;

(556)RCW 82.12.920 (Exemptions—Chicken bedding materials) and 2001 2nd sp.s. c 25 s 6;

(557)RCW 82.12.925 (Exemptions—Dietary supplements) and 2003 c 168 s 304;

(558)RCW 82.12.930 (Exemptions—Watershed protection or flood prevention) and 2003 c 5 s 17;

(559)RCW 82.12.935 (Exemptions—Disposable devices used to deliver prescription drugs for human use) and 2003 c 168 s 407;

(560)RCW 82.12.940 (Exemptions—Over-the-counter drugs for human use) and 2003 c 168 s 408;

(561)RCW 82.12.945 (Exemptions—Kidney dialysis devices) and 2004 c 153 s 111 & 2003 c 168 s 411;

(562)RCW 82.12.950 (Exemptions—Steam, electricity, electrical energy) and 2003 c 168 s 704;

(563)RCW 82.12.956 (Exemptions—Hog fuel used to generate electricity, steam, heat, or biofuel. (*Expires June 30, 2024.*)) and 2013 2nd sp.s. c 13 s 1003 & 2009 c 469 s 302;

(564)RCW 82.12.962 (Exemptions—Use of machinery and equipment in generating electricity. (*Expires January 1, 2020.*)) and 2017 3rd sp.s. c 36 s 16, 2013 2nd sp.s. c 13 s 1505, & 2009 c 469 s 102;

(565)RCW 82.12.963 (Exemptions—Use of machinery and equipment using solar energy to generate electricity or produce thermal heat. (*Expires June 30, 2018.*)) and 2017 3rd sp.s. c 36 s 17, 2013 2nd sp.s. c 13 s 1603, & 2009 c 469 s 104;

(566)RCW 82.12.964 (Use of machinery and equipment used in generating electricity—Effect of exemption expiration) and 2009 c 469 s 109;

(567)RCW 82.12.965 (Exemptions—Semiconductor materials manufacturing. (*Effective until January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 511, 2010 c 114 s 129, & 2003 c 149 s 6;

(568)RCW 82.12.965 (Exemptions—Semiconductor materials manufacturing. (*Effective January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 512, 2017 c 135 s 30, 2010 c 114 s 129, & 2003 c 149 s 6;

(569)RCW 82.12.9651 (Exemptions—Gases and chemicals used in production of semiconductor materials. (*Effective until January 1, 2018.*)) and 2017 3rd sp.s. c 37 s 507, 2014 c 97 s 406, 2010 c 114 s 130, 2009 c 469 s 503, & 2006 c 84 s 4;

(570)RCW 82.12.9651 (Exemptions—Gases and chemicals used in production of semiconductor materials. (*Effective January 1, 2018, until December 1, 2028.*)) and 2017 3rd sp.s. c 37 s 508, 2017 c 135 s 31, 2014 c 97 s 406, 2010 c 114 s 130, 2009 c 469 s 503, & 2006 c 84 s 4;

(571)RCW 82.12.970 (Exemptions—Gases and chemicals used to manufacture semiconductor materials. (*Effective until January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 521, 2010 c 114 s 131, & 2003 c 149 s 8;

(572)RCW 82.12.970 (Exemptions—Gases and chemicals used to manufacture semiconductor materials. (*Effective January 1, 2018; contingent effective date; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 522, 2017 c 135 s 32, 2010 c 114 s 131, & 2003 c 149 s 8;

(573)RCW 82.12.975 (Computer parts and software related to the manufacture of commercial airplanes. (*Expires July 1, 2040.*)) and 2013 3rd sp.s. c 2 s 12, 2008 c 81 s 3, & 2003 2nd sp.s. c 1 s 10;

(574)RCW 82.12.980 (Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes. (*Effective until January 1, 2018.*)) and 2013 3rd sp.s. c 2 s 4, 2010 c 114 s 132, & 2003 2nd sp.s. c 1 s 12;

(575)RCW 82.12.980 (Exemptions—Labor, services, and personal property related to the manufacture of commercial airplanes. (*Effective January 1, 2018, until July 1, 2040.*)) and 2017 c 135 s 33, 2013 3rd sp.s. c 2 s 4, 2010 c 114 s 132, & 2003 2nd sp.s. c 1 s 12;

(576)RCW 82.12.983 (Exemptions—Wax and ceramic materials) and 2010 c 225 s 2;

(577)RCW 82.12.985 (Exemptions—Insulin) and 2004 c 153 s 103;

(578)RCW 82.12.986 (Exemptions—Eligible server equipment) and 2015 3rd sp.s. c 6 s 303, 2012 2nd sp.s. c 6 s 304, 2010 1st sp.s. c 23 s 1602, & 2010 1st sp.s. c 1 s 3;

(579)RCW 82.12.995 (Exemptions—Certain limited purpose public corporations, commissions, and authorities) and 2009 c 535 s 622 & 2007 c 381 s 3;

(580)RCW 82.12.998 (Exemptions—Weatherization of a residence) and 2008 c 92 s 2;

(581)RCW 82.12.999 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 13;

(582)RCW 82.12.9994 (Exemptions—Bottled water—Prescription use) and 2017 3rd sp.s. c 28 s 104;

(583)RCW 82.12.99941 (Exemptions—Bottled water—Primary water source unsafe) and 2017 3rd sp.s. c 28 s 106;

(584)RCW 82.12.9995 (Exemptions—Restaurant employee meals) and 2015 c 86 s 304 & 2011 c 55 s 3;

(585)RCW 82.12.9996 (Exemptions—Vessel deconstruction) and 2014 c 195 s 302;

(586)RCW 82.12.9997 (Exemptions—Marijuana, useable marijuana, marijuana concentrates, and marijuana-infused products covered by marijuana agreement between state and tribe) and 2015 c 207 s 5;

(587)RCW 82.12.9998 (Exemptions—Marijuana concentrates, useable marijuana, or marijuana-infused products beneficial for medical use—Products containing THC) and 2015 2nd sp.s. c 4 s 208;

(588)RCW 82.12.99991 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1706;

(589)RCW 82.13.010 (Definitions) and 2017 3rd sp.s. c 28 s 204;

(590)RCW 82.13.020 (Notice and reporting requirements) and 2017 3rd sp.s. c 28 s 205;

(591)RCW 82.13.030 (Penalties) and 2017 3rd sp.s. c 28 s 206;

(592)RCW 82.13.040 (Administration of chapter) and 2017 3rd sp.s. c 28 s 207;

(593)RCW 82.13.050 (Liability, administration, and enforcement under chapters 82.08 and 82.12 RCW) and 2017 3rd sp.s. c 28 s 208;

(594)RCW 82.14.010 (Legislative finding—Purpose) and 1970 ex.s. c 94 s 1;

(595)RCW 82.14.020 (Definitions) and 2010 c 106 s 223, 2007 c 6 s 502, (2005 c 514 s 112 repealed by 2007 c 54 s 2), 2005 c 514 s 111, (2003 c 168 s 503 repealed by 2007 c 54 s 2), & 2003 c 168 s 502;

(596)RCW 82.14.030 (Sales and use taxes authorized—Additional taxes authorized—Maximum rates) and 2014 c 216 s 307, 2008 c 86 s 101, 1989 c 384 s 6, 1982 1st ex.s. c 49 s 17, & 1970 ex.s. c 94 s 4;

(597)RCW 82.14.032 (Alteration of tax rate pursuant to government service agreement) and 1994 c 266 s 11;

(598)RCW 82.14.034 (Alteration of county's share of city's tax receipts pursuant to government service agreement) and 1994 c 266 s 12;

(599)RCW 82.14.036 (Imposition or alteration of additional taxes—Referendum petition to repeal—Procedure—Exclusive method) and 2015 c 53 s 97 & 1983 c 99 s 2;

(600)RCW 82.14.040 (County ordinance to contain credit provision) and 1982 1st ex.s. c 49 s 18 & 1970 ex.s. c 94 s 5;

(601)RCW 82.14.045 (Sales and use taxes for public transportation systems) and 2015 3rd sp.s. c 44 s 312, 2008 c 86 s 102, 2001 c 89 s 3, 2000 2nd sp.s. c 4 s 16, 1998 c 321 s 7 (Referendum Bill No. 49, approved November 3, 1998), & 1991 c 363 s 158;

(602)RCW 82.14.0455 (Sales and use tax for transportation benefit districts) and 2010 c 105 s 3, 2006 c 311 s 16, & 2005 c 336 s 15;

(603)RCW 82.14.048 (Sales and use taxes for public facilities districts—Definitions) and 2012 c 4 s 6, 2009 c 533 s 3, 2008 c 86 s 103, 1999 c 165 s 12, 1995 c 396 s 6, & 1991 c 207 s 1;

(604)RCW 82.14.0485 (Sales and use tax for baseball stadium—Counties with population of one million or more—Deduction from tax otherwise required—"Baseball stadium" defined) and 1995 3rd sp.s. c 1 s 101;

(605)RCW 82.14.0486 (State contribution for baseball stadium limited) and 1995 3rd sp.s. c 1 s 106;

(606)RCW 82.14.049 (Sales and use tax for public sports facilities—Tax upon retail rental car rentals) and 2011 c 174 s 107, 2008 c 264 s 4, 1997 c 220 s 502 (Referendum Bill No. 48, approved June 17, 1997), & 1992 c 194 s 3;

(607)RCW 82.14.0494 (Sales and use tax for stadium and exhibition center—Deduction from tax otherwise required—Transfer

and deposit of revenues. (*Contingent expiration date.*) and 1997 c 220 s 204 (Referendum Bill No. 48, approved June 17, 1997);

(608)RCW 82.14.050 (Administration and collection—Local sales and use tax account) and 2016 c 191 s 4, 2014 c 216 s 403, 2012 1st sp.s. c 9 s 1, 2009 c 469 s 107, & 2005 c 336 s 20;

(609)RCW 82.14.052 (Distributions—Local sales and use tax account—Ordinance or resolution imposing tax in excess of limits. (*Effective until October 1, 2019.*)) and 2017 3rd sp.s. c 28 s 403;

(610)RCW 82.14.055 (Tax changes) and 2016 c 46 s 1, 2003 c 168 s 206, 2001 c 320 s 7, & 2000 c 104 s 2;

(611)RCW 82.14.060 (Distributions to counties, cities, transportation authorities, public facilities districts, and transportation benefit districts—Imposition at excess rates, effect) and 2016 c 191 s 5, 2014 c 216 s 404, 2009 c 469 s 108, 2005 c 336 s 21, 1991 c 207 s 3, 1990 2nd ex.s. c 1 s 202, 1981 2nd ex.s. c 4 s 11, 1971 ex.s. c 296 s 4, & 1970 ex.s. c 94 s 7;

(612)RCW 82.14.070 (Uniformity—Rule making—Model ordinance) and 2003 c 168 s 202, 2000 c 104 s 5, & 1970 ex.s. c 94 s 10;

(613)RCW 82.14.080 (Deposit of tax prior to due date—Credit against future tax or assessment—When fund designation permitted—Use of tax revenues received in connection with large construction projects) and 1982 c 211 s 2;

(614)RCW 82.14.090 (Payment of tax prior to taxable event—When permitted—Deposit with treasurer—Credit against future tax—When fund designation permitted) and 1982 c 211 s 3;

(615)RCW 82.14.212 (Transfer of funds pursuant to government service agreement) and 1994 c 266 s 13;

(616)RCW 82.14.215 (Apportionment and distribution—Withholding revenue for noncompliance) and 1991 sp.s. c 32 s 35;

(617)RCW 82.14.230 (Natural or manufactured gas—Cities may impose use tax) and 2014 c 216 s 305, 2010 c 127 s 5, & 1989 c 384 s 2;

(618)RCW 82.14.300 (Local government criminal justice assistance—Finding) and 1995 c 312 s 83 & 1990 2nd ex.s. c 1 s 1;

(619)RCW 82.14.310 (County criminal justice assistance account—Transfers from general fund—Distributions based on crime rate and population—Limitations) and 2013 2nd sp.s. c 4 s 1004, 2011 1st sp.s. c 50 s 970, 2005 c 282 s 49, 2001 2nd sp.s. c 7 s 915, 1999 c 309 s 920, 1998 c 321 s 11 (Referendum Bill No. 49, approved November 3, 1998), 1995 c 398 s 11, 1993 sp.s. c 21 s 1, 1991 c 311 s 1, & 1990 2nd ex.s. c 1 s 102;

(620)RCW 82.14.320 (Municipal criminal justice assistance account—Transfers from general fund—Distributions criteria and formula—Limitations) and 2011 1st sp.s. c 50 s 971 & 1998 c 321 s 12 (Referendum Bill No. 49, approved November 3, 1998);

(621)RCW 82.14.330 (Municipal criminal justice assistance account—Transfers from general fund—Distributions based on crime rate, population, and innovation—Limitations) and 2011 1st sp.s. c 50 s 972, 2003 c 90 s 1, 1998 c 321 s 13 (Referendum Bill No. 49, approved November 3, 1998), 1995 c 398 s 13, 1994 c 273 s 22, 1993 sp.s. c 21 s 3, 1991 c 311 s 4, & 1990 2nd ex.s. c 1 s 105;

(622)RCW 82.14.340 (Additional sales and use tax for criminal justice purposes—Referendum—Expenditures) and 2010 c 127 s 3, 1995 c 309 s 1, & 1993 sp.s. c 21 s 6;

(623)RCW 82.14.350 (Sales and use tax for juvenile detention facilities and jails—Colocation) and 1995 2nd sp.s. c 10 s 1;

(624)RCW 82.14.360 (Special stadium sales and use taxes) and 2008 c 86 s 104, 2000 c 103 s 10, 1995 3rd sp.s. c 1 s 201, & 1995 1st sp.s. c 14 s 7;

(625)RCW 82.14.370 (Sales and use tax for public facilities in rural counties) and 2012 c 225 s 4 & 2009 c 511 s 1;

(626)RCW 82.14.390 (Sales and use tax for regional centers) and 2017 c 164 s 1, 2011 1st sp.s. c 50 s 973, & 2008 c 48 s 1;

(627)RCW 82.14.400 (Sales and use tax for zoo, aquarium, and wildlife facilities—Authorizing proposition—Distributions) and 2000 c 240 s 1 & 1999 c 104 s 1;

(628)RCW 82.14.410 (Sales of lodging tax rate changes) and 2015 3rd sp.s. c 24 s 704 & 2001 c 6 s 1;

(629)RCW 82.14.415 (Sales and use tax for cities to offset municipal service costs to newly annexed areas) and 2016 c 5 s 1, 2011 c 353 s 10, 2009 c 550 s 1, & 2006 c 361 s 1;

(630)RCW 82.14.420 (Sales and use tax for emergency communication systems and facilities) and 2002 c 176 s 1;

(631)RCW 82.14.430 (Sales and use tax for regional transportation investment district) and 2014 c 140 s 24, 2011 c 171 s 123, 2006 c 311 s 17, & 2002 c 56 s 405;

(632)RCW 82.14.440 (Sales and use tax for passenger-only ferry service) and 2003 c 83 s 207;

(633)RCW 82.14.445 (Sales and use tax for passenger-only ferry service districts) and 2015 3rd sp.s. c 44 s 315;

(634)RCW 82.14.450 (Sales and use tax for counties and cities) and 2010 c 127 s 1, 2009 c 551 s 1, 2007 c 380 s 1, & 2003 1st sp.s. c 24 s 2;

(635)RCW 82.14.455 (Exemptions—Machinery and equipment used in generating electricity) and 2009 c 469 s 105;

(636)RCW 82.14.457 (Sales and use tax for digital goods—Apportionment) and 2017 c 323 s 527 & 2009 c 535 s 703;

(637)RCW 82.14.460 (Sales and use tax for chemical dependency or mental health treatment services or therapeutic courts) and 2015 c 291 s 5, 2012 c 180 s 1, 2011 c 347 s 1, 2010 c 127 s 2, 2009 c 551 s 2, 2008 c 157 s 2, & 2005 c 504 s 804;

(638)RCW 82.14.465 (Hospital benefit zones—Sales and use tax—Definitions) and 2011 c 363 s 3, 2009 c 535 s 1109, 2007 c 266 s 7, & 2006 c 111 s 7;

(639)RCW 82.14.470 (Hospital benefit zones—Local public sources dedicated to finance public improvements—Reporting requirements) and 2011 c 363 s 4, 2007 c 266 s 8, & 2006 c 111 s 8;

(640)RCW 82.14.475 (Sales and use tax for the local infrastructure financing tool program. (*Expires June 30, 2044.*)) and 2013 2nd sp.s. c 21 s 3, 2010 c 164 s 12, 2009 c 267 s 8, 2007 c 229 s 8, & 2006 c 181 s 401;

(641)RCW 82.14.480 (Sales and use tax for health sciences and services authorities. (*Expires January 1, 2023.*)) and 2010 1st sp.s. c 33 s 3 & 2007 c 251 s 11;

(642)RCW 82.14.485 (Sales and use taxes for regional centers) and 2017 c 164 s 2 & 2007 c 486 s 3;

(643)RCW 82.14.490 (Sourcing—Sales and use taxes) and 2007 c 6 s 503;

(644)RCW 82.14.495 (Streamlined sales and use tax mitigation account—Creation. (*Effective until October 1, 2019.*)) and 2017 3rd sp.s. c 28 s 401, 2010 1st sp.s. c 37 s 952, 2009 c 4 s 907, & 2007 c 6 s 902;

(645)RCW 82.14.500 (Streamlined sales and use tax mitigation account—Funding—Determination of losses. (*Effective until October 1, 2019.*)) and 2017 3rd sp.s. c 28 s 402, 2011 1st sp.s. c 50 s 974, & 2007 c 6 s 903;

(646)RCW 82.14.505 (Local revitalization financing—Demonstration projects) and 2014 c 112 s 120, 2010 c 164 s 8, & 2009 c 270 s 402;

(647)RCW 82.14.510 (Sales and use tax for local revitalization financing) and 2016 c 207 s 4, 2015 c 112 s 1, 2010 c 164 s 9, & 2009 c 270 s 601;

(648)RCW 82.14.515 (Use of sales and use tax funds—Local revitalization financing) and 2015 c 112 s 2 & 2009 c 270 s 602;

(649)RCW 82.14.525 (Sales and use tax) and 2015 3rd sp.s. c 24 s 402;

(650)RCW 82.14.530 (Sales and use tax for housing and related services) and 2015 3rd sp.s. c 24 s 701;

(651)RCW 82.14.820 (Warehouse and grain elevators and distribution centers—Exemption does not apply) and 2017 c 176 s 4 & 1997 c 450 s 4;

(652)RCW 82.14A.010 (License fees or taxes on financial institutions—Restrictions—Application of chapter 82.04 RCW—Rates) and 1972 ex.s. c 134 s 2;

(653)RCW 82.14A.020 (Division of gross income of business between cities, towns and unincorporated areas) and 1972 ex.s. c 134 s 3;

(654)RCW 82.14A.030 (Effective date of resolutions or ordinances) and 1972 ex.s. c 134 s 5;

(655)RCW 82.14A.900 (Effective date—1972 ex.s. c 134) and 1972 ex.s. c 134 s 8;

(656)RCW 82.14B.010 (Findings) and 2010 1st sp.s. c 19 s 1, 1991 c 54 s 9, & 1981 c 160 s 1;

(657)RCW 82.14B.020 (Definitions) and 2013 2nd sp.s. c 8 s 102;

(658)RCW 82.14B.030 (County enhanced 911 excise tax on use of switched access lines and radio access lines authorized—Amount—State enhanced 911 excise tax—Amount) and 2013 2nd sp.s. c 8 s 105 & 2010 1st sp.s. c 19 s 3;

(659)RCW 82.14B.035 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1707;

(660)RCW 82.14B.040 (Collection of tax) and 2013 2nd sp.s. c 8 s 103, 2010 1st sp.s. c 19 s 6, 2002 c 341 s 9, 1998 c 304 s 4, 1994 c 96 s 4, 1991 c 54 s 12, & 1981 c 160 s 4;

(661)RCW 82.14B.042 (Payment and collection of taxes—Penalties for violations) and 2013 2nd sp.s. c 8 s 104, 2010 1st sp.s. c 19 s 7, 2009 c 563 s 208, 2002 c 341 s 10, 2000 c 106 s 2, & 1998 c 304 s 9;

(662)RCW 82.14B.050 (Use of proceeds) and 1981 c 160 s 5;

(663)RCW 82.14B.055 (Use of funds voluntarily remitted) and 2010 1st sp.s. c 19 s 24;

(664)RCW 82.14B.060 (County imposition of tax—Ordinance—Department notice) and 2010 1st sp.s. c 19 s 8, 1998 c 304 s 5, & 1981 c 160 s 6;

(665)RCW 82.14B.061 (Administration by department—Extending reporting periods) and 2010 1st sp.s. c 19 s 9, 2002 c 341 s 11, 2000 c 106 s 3, & 1998 c 304 s 6;

(666)RCW 82.14B.063 (Administration and collection by department—County enhanced 911 excise tax account created) and 2010 1st sp.s. c 19 s 4;

(667)RCW 82.14B.065 (County enhanced 911 excise tax account distributions—Enhanced 911 excise tax imposed in excess of maximum allowable) and 2010 1st sp.s. c 19 s 5;

(668)RCW 82.14B.150 (Filing of tax returns—Credit or refund for bad debts) and 2010 1st sp.s. c 19 s 10, 2004 c 153 s 309, & 1998 c 304 s 7;

(669)RCW 82.14B.160 (Exemption—Activities immune from taxation under constitutions) and 2010 1st sp.s. c 19 s 11 & 1998 c 304 s 8;

(670)RCW 82.14B.200 (Burden of proof that sale is not to subscriber—Effect of resale certificate—Liability if no retail certificate—Penalties—Exceptions) and 2013 2nd sp.s. c 8 s 106, 2010 1st sp.s. c 19 s 12, 2009 c 563 s 209, 2002 c 341 s 12, & 1998 c 304 s 10;

(671)RCW 82.14B.210 (Personal liability upon termination, dissolution, or abandonment of business—Exemptions—Notice—Applicability—Collections) and 1998 c 304 s 11;

(672)RCW 82.16.010 (Definitions) and 2015 3rd sp.s. c 6 s 702;

(673)RCW 82.16.020 (Public utility tax imposed—Additional tax imposed—Deposit of moneys) and 2017 3rd sp.s. c 10 s 14, 2015 3rd sp.s. c 6 s 703, 2013 2nd sp.s. c 9 s 7, 2011 1st sp.s. c 48 s 7033, 2011 1st sp.s. c 48 s 7032, (2009 c 469 s 702 expired June 30, 2013), 1996 c 150 s 2, 1989 c 302 s 204, 1986 c 282 s 14, 1985 c 471 s 10, 1983 2nd ex.s. c 3 s 13, 1982 2nd ex.s. c 5 s 1, 1982 1st ex.s. c 35 s 5, 1971 ex.s. c 299 s 12, 1967 ex.s. c 149 s 24, 1965 ex.s. c 173 s 21, 1961 c 293 s 13, & 1961 c 15 s 82.16.020;

(674)RCW 82.16.023 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1708;

(675)RCW 82.16.030 (Taxable under each schedule if within its purview) and 1989 c 302 s 205, 1982 1st ex.s. c 35 s 6, & 1961 c 15 s 82.16.030;

(676)RCW 82.16.040 (Exemption) and 1996 c 111 s 4 & 1961 c 15 s 82.16.040;

(677)RCW 82.16.0421 (Exemptions—Sales to electrolytic processing businesses. (*Effective until January 1, 2018.*)) and 2010 c 114 s 133, 2009 c 434 s 1, & 2004 c 240 s 1;

(678)RCW 82.16.0421 (Exemptions—Sales to electrolytic processing businesses. (*Effective January 1, 2018, until June 30, 2019.*)) and 2017 c 135 s 34, 2010 c 114 s 133, 2009 c 434 s 1, & 2004 c 240 s 1;

(679)RCW 82.16.045 (Exemptions and credits—Pollution control facilities);

(680)RCW 82.16.046 (Exemptions—Operation of state route No. 16) and 1998 c 179 s 5;

(681)RCW 82.16.047 (Exemptions—Ride sharing) and 1999 c 358 s 12 & 1979 c 111 s 18;

(682)RCW 82.16.0491 (Credit—Contributions to an electric utility rural economic development revolving fund) and 2008 c 131 s 4, 2004 c 238 s 1, & 1999 c 311 s 402;

(683)RCW 82.16.0495 (Credit—Electricity sold to a direct service industrial customer) and 2001 c 214 s 11;

(684)RCW 82.16.0496 (Credit—Clean alternative fuel commercial vehicles. (*Effective until January 1, 2018.*)) and 2016 c 29 s 2 & 2015 3rd sp.s. c 44 s 412;

(685)RCW 82.16.0496 (Credit—Clean alternative fuel commercial vehicles. (*Effective January 1, 2018, until January 1, 2022.*)) and 2017 c 116 s 2, 2016 c 29 s 2, & 2015 3rd sp.s. c 44 s 412;

(686)RCW 82.16.0497 (Credit—Light and power business, gas distribution business) and 2006 c 213 s 1 & 2001 c 214 s 13;

(687)RCW 82.16.0498 (Credit—Sales of electricity or gas to an aluminum smelter) and 2004 c 24 s 13;

(688)RCW 82.16.0499 (Credit—Businesses that hire veterans. (*Expires July 1, 2023.*)) and 2015 3rd sp.s. c 6 s 1003;

(689)RCW 82.16.050 (Deductions in computing tax) and 2014 c 140 s 25, 2007 c 330 s 1, 2006 c 336 s 1, 2004 c 153 s 308, 2000 c 245 s 1, 1994 c 124 s 12, 1989 c 302 s 103, 1987 c 207 s 1, 1982 2nd ex.s.

c 9 s 3, 1977 ex.s. c 368 s 1, 1967 ex.s. c 149 s 25, 1965 ex.s. c 173 s 22, & 1961 c 15 s 82.16.050;

(690)RCW 82.16.053 (Deductions in computing tax—Light and power businesses) and 1996 c 145 s 1 & 1994 c 236 s 1;

(691)RCW 82.16.055 (Deductions relating to energy conservation or production from renewable resources) and 1980 c 149 s 3;

(692)RCW 82.16.060 (May be taxed under other chapters) and 1961 c 15 s 82.16.060;

(693)RCW 82.16.080 (Administration) and 1961 c 15 s 82.16.080;

(694)RCW 82.16.090 (Light or power and gas distribution businesses—Information required on customer billings) and 1988 c 228 s 1;

(695)RCW 82.16.100 (Solid waste business not subject to chapter) and 2001 c 320 s 8;

(696)RCW 82.16.110 (Renewable energy system cost recovery—Definitions) and 2011 c 179 s 2;

(697)RCW 82.16.120 (Renewable energy system cost recovery—Application to light/power business—Certification—Limitations) and 2017 3rd sp.s. c 36 s 3 & 2011 c 179 s 3;

(698)RCW 82.16.130 (Renewable energy system cost recovery—Light/power business tax credit) and 2017 3rd sp.s. c 36 s 4, 2010 c 202 s 3, 2009 c 469 s 506, & 2005 c 300 s 4;

(699)RCW 82.16.150 (Light and power business—Liability) and 2010 c 202 s 5;

(700)RCW 82.16.155 (Tax preference performance statement—Joint legislative audit and review committee review—Washington State University data collection) and 2017 3rd sp.s. c 36 s 2;

(701)RCW 82.16.160 (Definitions—Renewable energy tax incentives) and 2017 3rd sp.s. c 36 s 5;

(702)RCW 82.16.165 (Annual production incentive certification) and 2017 3rd sp.s. c 36 s 6;

(703)RCW 82.16.170 (Community solar programs—Organization and administration) and 2017 3rd sp.s. c 36 s 7;

(704)RCW 82.16.175 (Shared commercial solar projects—Organization and administration) and 2017 3rd sp.s. c 36 s 8;

(705)RCW 82.16.180 (Solar modules—Sale and installation tax incentives) and 2017 3rd sp.s. c 36 s 9;

(706)RCW 82.16.300 (Exemptions—Custom farming services. (*Expires December 31, 2020.*)) and 2007 c 334 s 2;

(707)RCW 82.16.305 (Exemptions—Joint municipal utility services authorities) and 2011 c 258 s 14;

(708)RCW 82.16.310 (Exemptions—Sales by a gas distribution business) and 2014 c 216 s 301;

(709)RCW 82.16.315 (Exemptions—Sales of electricity or gas to silicon smelters. (*Effective until January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 702;

(710)RCW 82.16.315 (Exemptions—Sales of electricity or gas to silicon smelters. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 703 & 2017 3rd sp.s. c 37 s 702;

(711)RCW 82.18.010 (Definitions) and 1989 c 431 s 78 & 1986 c 282 s 6;

(712)RCW 82.18.020 (Solid waste collection tax—Revenue to public works assistance account per RCW 82.18.040) and 1989 c 431 s 79 & 1986 c 282 s 7;

(713)RCW 82.18.025 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1709;

(714)RCW 82.18.030 (Collection of tax) and 1989 c 431 s 84 & 1986 c 282 s 8;

(715)RCW 82.18.040 (Collection of tax—Payment to state) and 2017 3rd sp.s. c 10 s 15, 2013 2nd sp.s. c 9 s 8, 2012 2nd sp.s. c 5 s 2, 2011 1st sp.s. c 48 s 7034, 2000 c 103 s 11, 1989 c 431 s 85, & 1986 c 282 s 9;

(716)RCW 82.18.050 (Federal government exempt from tax) and 1989 c 431 s 86 & 1986 c 282 s 10;

(717)RCW 82.18.060 (No multiple taxation of single transaction) and 1989 c 431 s 87 & 1986 c 282 s 11;

(718)RCW 82.18.070 (Applicability of general administrative provisions) and 1989 c 431 s 88 & 1986 c 282 s 12;

(719)RCW 82.18.080 (Enforcement) and 1989 c 431 s 89 & 1986 c 282 s 13;

(720)RCW 82.19.010 (Litter tax imposed—Report to the legislature—Time of collection) and 2008 c 86 s 201, 1998 c 257 s 7, 1992 c 175 s 3, & 1971 ex.s. c 307 s 12;

(721)RCW 82.19.020 (Application to certain products) and 1992 c 175 s 4 & 1971 ex.s. c 307 s 13;

(722)RCW 82.19.030 (Rule-making authority tax—Items subject to—Reporting and accounting) and 1992 c 175 s 5 & 1971 ex.s. c 307 s 14;

(723)RCW 82.19.040 (Application of chapters 82.04 and 82.32 RCW—Disposition of revenue. (*Effective until June 30, 2019.*)) and 2017 3rd sp.s. c 1 s 989, 2015 c 15 s 5, 2013 2nd sp.s. c 15 s 5, 2001 c 118 s 6, 1992 c 175 s 6, & 1971 ex.s. c 307 s 16;

(724)RCW 82.19.040 (Application of chapters 82.04 and 82.32 RCW—Disposition of revenue. (*Effective June 30, 2019.*)) and 2017 3rd sp.s. c 1 s 990, 2015 c 15 s 6, 2001 c 118 s 6, 1992 c 175 s 6, & 1971 ex.s. c 307 s 16;

(725)RCW 82.19.050 (Exemptions) and 2005 c 289 s 1, 2003 c 120 s 1, 2001 1st sp.s. c 9 s 7, (2001 1st sp.s. c 9 s 8 expired July 22, 2001), 2001 c 118 s 7, 1992 c 175 s 7, & 1971 ex.s. c 307 s 17;

(726)RCW 82.19.055 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1710;

(727)RCW 82.19.900 (Effective date—1992 c 175) and 1992 c 175 s 11;

(728)RCW 82.21.010 (Intent of pollution tax) and 1989 c 2 s 8 (Initiative Measure No. 97, approved November 8, 1988);

(729)RCW 82.21.020 (Definitions) and 2002 c 105 s 1 & 1989 c 2 s 9 (Initiative Measure No. 97, approved November 8, 1988);

(730)RCW 82.21.030 (Pollution tax) and 1989 c 2 s 10 (Initiative Measure No. 97, approved November 8, 1988);

(731)RCW 82.21.040 (Exemptions) and 2015 3rd sp.s. c 6 s 1902 & 1989 c 2 s 11 (Initiative Measure No. 97, approved November 8, 1988);

(732)RCW 82.21.045 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1711;

(733)RCW 82.21.050 (Credits) and 1989 c 2 s 12 (Initiative Measure No. 97, approved November 8, 1988);

(734)RCW 82.21.900 (Short title—1989 c 2);

(735)RCW 82.21.905 (Captions—1989 c 2);

(736)RCW 82.21.910 (Construction—1989 c 2);

(737)RCW 82.21.915 (Existing agreements—1989 c 2);

(738)RCW 82.21.920 (Effective date—1989 c 2);

(739)RCW 82.23A.005 (Intent. (*Expires July 1, 2030.*)) and 1989 c 383 s 14;

(740)RCW 82.23A.010 (Definitions. (*Expires July 1, 2030.*)) and 2012 1st sp.s. c 3 s 4, 2004 c 203 s 4, & 1989 c 383 s 15;

(741)RCW 82.23A.020 (Tax imposed—Revenues to be deposited in the pollution liability insurance program trust account. (*Expires July 1, 2030.*)) and 2016 c 161 s 18, 2012 1st sp.s. c 3 s 5, 1991 c 4 s 8, 1990 c 64 s 12, & 1989 c 383 s 16;

(742)RCW 82.23A.030 (Exemptions from tax. (*Expires July 1, 2030.*)) and 1989 c 383 s 17;

(743)RCW 82.23A.040 (Credit authorized. (*Expires July 1, 2030.*)) and 1989 c 383 s 18;

(744)RCW 82.23A.050 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1712;

(745)RCW 82.23A.900 (Effective date—1989 c 383. (*Expires July 1, 2030.*)) and 1989 c 383 s 22;

(746)RCW 82.23A.902 (Expiration of chapter) and 2016 c 161 s 19, 2012 1st sp.s. c 3 s 6, 2006 c 276 s 5, 2000 c 16 s 3, & 1996 c 88 s 3;

(747)RCW 82.23B.010 (Definitions) and 2015 c 274 s 13, 1992 c 73 s 6, & 1991 c 200 s 801;

(748)RCW 82.23B.020 (Oil spill response tax—Oil spill administration tax) and 2015 c 274 s 14, 2006 c 256 s 2, 2003 1st sp.s. c 13 s 9, 2000 c 69 s 25, 1999 sp.s. c 7 s 1, 1997 c 449 s 2, 1995 c 399 s 214, 1992 c 73 s 7, & 1991 c 200 s 802;

(749)RCW 82.23B.025 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1713;

(750)RCW 82.23B.030 (Exemption) and 2015 c 274 s 15, 1992 c 73 s 9, & 1991 c 200 s 803;

(751)RCW 82.23B.040 (Credit—Crude oil or petroleum exported or sold for export) and 2015 c 274 s 16, 1992 c 73 s 10, & 1991 c 200 s 804;

(752)RCW 82.23B.045 (Refund or credit—Petroleum products used by consumers for nonfuel purpose or used in manufacture of nonfuel item) and 1992 c 73 s 8;

(753)RCW 82.23B.050 (Rules) and 1991 c 200 s 808;

(754)RCW 82.23B.060 (Imposition of taxes) and 1991 c 200 s 809;

(755)RCW 82.23B.900 (Effective dates—1991 c 200);

(756)RCW 82.23B.901 (Savings—1992 c 73) and 1992 c 73 s 44;

(757)RCW 82.23B.902 (Effective dates—1992 c 73) and 1992 c 73 s 46;

(758)RCW 82.24.010 (Definitions) and 2012 2nd sp.s. c 4 s 1, 1997 c 420 s 3, 1995 c 278 s 1, & 1961 c 15 s 82.24.010;

(759)RCW 82.24.020 (Tax imposed—Absorption of tax—Possession defined—Exempt tribal members) and 2010 1st sp.s. c 22 s 2 & 2009 c 479 s 66;

(760)RCW 82.24.026 (Additional tax imposed—Where deposited) and 2011 c 334 s 1, 2010 1st sp.s. c 22 s 3, 2009 c 479 s 67, 2008 c 86 s 302, & 2005 c 514 s 1102;

(761)RCW 82.24.029 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1714;

(762)RCW 82.24.030 (Stamps) and 2012 2nd sp.s. c 4 s 2, 2003 c 114 s 2, 1995 c 278 s 2, 1990 c 216 s 1, 1975 1st ex.s. c 278 s 61, & 1961 c 15 s 82.24.030;

(763)RCW 82.24.035 (Circumstances when no stamp may be affixed—Violation of consumer protection act) and 2012 2nd sp.s. c 4 s 3 & 1999 c 193 s 5;

(764)RCW 82.24.040 (Duty of wholesaler) and 2003 c 114 s 3, 1995 c 278 s 3, 1990 c 216 s 2, 1969 ex.s. c 214 s 1, & 1961 c 15 s 82.24.040;

(765)RCW 82.24.050 (Retailer—Possession of unstamped cigarettes—Access to commercial cigarette-making machines) and 2012 2nd sp.s. c 4 s 4, 2003 c 114 s 4, 1995 c 278 s 4, 1990 c 216 s 3, 1969 ex.s. c 214 s 2, & 1961 c 15 s 82.24.050;

(766)RCW 82.24.060 (Stamps—How affixed) and 2012 2nd sp.s. c 4 s 5 & 1961 c 15 s 82.24.060;

(767)RCW 82.24.080 (Legislative intent—Taxable event—Tax liability) and 2008 c 226 s 2, 1995 c 278 s 5, 1993 c 492 s 308, 1972 ex.s. c 157 s 4, & 1961 c 15 s 82.24.080;

(768)RCW 82.24.090 (Records—Preservation—Reports) and 1995 c 278 s 6, 1975 1st ex.s. c 278 s 62, & 1961 c 15 s 82.24.090;

(769)RCW 82.24.100 (Forgery or counterfeiting of stamps—Penalty) and 1961 c 15 s 82.24.100;

(770)RCW 82.24.110 (Other offenses—Penalties) and 2012 2nd sp.s. c 4 s 6, 2008 c 226 s 4, 2003 c 114 s 5, 1999 c 193 s 2, 1997 c 420 s 4, 1995 c 278 s 7, 1990 c 216 s 4, 1987 c 496 s 1, 1975 1st ex.s. c 278 s 63, & 1961 c 15 s 82.24.110;

(771)RCW 82.24.120 (Violations—Penalties and interest) and 2012 2nd sp.s. c 4 s 7, 2007 c 111 s 102, 2006 c 14 s 6, 1996 c 149 s 7, 1995 c 278 s 8, 1990 c 267 s 1, 1975 1st ex.s. c 278 s 64, & 1961 c 15 s 82.24.120;

(772)RCW 82.24.130 (Seizure and forfeiture) and 2012 2nd sp.s. c 4 s 8;

(773)RCW 82.24.135 (Forfeiture procedure) and 2007 c 111 s 103, 1998 c 53 s 1, & 1987 c 496 s 3;

(774)RCW 82.24.145 (Forfeited property—Retention, sale, or destruction—Use of sale proceeds) and 2003 c 25 s 10, 1999 c 193 s 4, & 1987 c 496 s 4;

(775)RCW 82.24.180 (Seized property may be returned—Penalty, interest) and 2012 2nd sp.s. c 4 s 9, 1996 c 149 s 8, 1990 c 267 s 2, 1975 1st ex.s. c 278 s 66, & 1961 c 15 s 82.24.180;

(776)RCW 82.24.190 (Search and seizure) and 1997 c 420 s 6, 1987 c 202 s 244, 1975 1st ex.s. c 278 s 67, & 1961 c 15 s 82.24.190;

(777)RCW 82.24.210 (Redemption of stamps) and 2013 c 23 s 320, 2003 c 25 s 11, 1975 1st ex.s. c 278 s 68, & 1961 c 15 s 82.24.210;

(778)RCW 82.24.230 (Administration) and 2006 c 14 s 7, 1995 c 278 s 9, & 1961 c 15 s 82.24.230;

(779)RCW 82.24.250 (Transportation of unstamped cigarettes—Invoices and delivery tickets required—Stop and inspect) and 2013 c 23 s 321, 2008 c 226 s 5, 2003 c 114 s 8, 1997 c 420 s 7, 1995 c 278 s 10, 1990 c 216 s 6, & 1972 ex.s. c 157 s 6;

(780)RCW 82.24.260 (Selling or disposal of unstamped cigarettes—Person to pay and remit tax or affix stamps—Liability) and 2003 c 114 s 9, 1995 c 278 s 11, 1987 c 80 s 3, & 1986 c 3 s 13;

(781)RCW 82.24.280 (Liability from tax increase—Interest and penalties on unpaid tax—Administration) and 2007 c 111 s 104, 1996 c 149 s 10, & 1995 c 278 s 13;

(782)RCW 82.24.290 (Exceptions—Federal instrumentalities and purchasers from federal instrumentalities) and 1995 c 278 s 14;

(783)RCW 82.24.295 (Exceptions—Sales by Indian retailer under cigarette tax contract) and 2012 2nd sp.s. c 4 s 10 & 2001 c 235 s 6;

(784)RCW 82.24.300 (Exceptions—Puyallup Tribe of Indians) and 2005 c 11 s 5;

(785)RCW 82.24.302 (Exceptions—Sales by tribal retailers—Yakama Nation) and 2008 c 228 s 2;

(786)RCW 82.24.500 (Business of cigarette purchase, sale, consignment, distribution, or providing access to cigarette-making machines—License required—Penalty) and 2012 2nd sp.s. c 4 s 11, 2003 c 114 s 10, & 1986 c 321 s 4;

(787)RCW 82.24.510 (Wholesaler's and retailer's licenses—Application and issuance—Criminal background check) and 2013 c 144 s 50, 2009 c 154 s 1, 2001 c 235 s 8, & 1986 c 321 s 5;

(788)RCW 82.24.520 (Wholesaler's license—Fee—Display of license—Bond) and 2013 c 144 s 51 & 1986 c 321 s 6;

(789)RCW 82.24.530 (Retailer's license—Vending machines—Cigarette-making machines) and 2016 sp.s. c 38 s 9, 2012 2nd sp.s. c 4 s 12, 1993 c 507 s 15, & 1986 c 321 s 7;

(790)RCW 82.24.540 (Licensee to operate within scope of license—Penalty) and 1986 c 321 s 8;

(791)RCW 82.24.550 (Enforcement—Rules—Notice—Hearing—Reinstatement of license—Appeal) and 2015 c 86 s 307, 2009 c 154 s 2, 2005 c 180 s 19, 1997 c 420 s 8, 1993 c 507 s 17, & 1986 c 321 s 9;

(792)RCW 82.24.551 (Enforcement—Appointment of officers of liquor control board) and 1997 c 420 s 10;

(793)RCW 82.24.552 (Enforcement—Administration—Inspection of books and records) and 2007 c 221 s 2;

(794)RCW 82.24.560 (Fees and penalties credited to general fund) and 1993 c 507 s 18 & 1986 c 321 s 10;

(795)RCW 82.24.570 (Counterfeit cigarette offenses—Penalties) and 2003 c 114 s 6;

(796)RCW 82.24.900 (Construction—1961 c 15) and 1961 c 15 s 82.24.900;

(797)RCW 82.26.010 (Definitions) and 2010 1st sp.s. c 22 s 4, 2005 c 180 s 2, 2002 c 325 s 1, 1995 c 278 s 16, 1975 1st ex.s. c 278 s 70, & 1961 c 15 s 82.26.010;

(798)RCW 82.26.020 (Tax imposed—Deposited into the general fund) and 2010 1st sp.s. c 22 s 5, 2009 c 479 s 70, 2005 c 180 s 3, 2002 c 325 s 2, 1993 c 492 s 309, 1983 2nd ex.s. c 3 s 16, 1982 1st ex.s. c 35 s 9, 1975 1st ex.s. c 278 s 71, 1971 ex.s. c 299 s 77, 1965 ex.s. c 173 s 25, & 1961 c 15 s 82.26.020;

(799)RCW 82.26.027 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1715;

(800)RCW 82.26.030 (Legislative intent—Purpose) and 2010 1st sp.s. c 22 s 7, 2005 c 180 s 1, 2002 c 325 s 4, & 1961 c 15 s 82.26.030;

(801)RCW 82.26.040 (When tax not applicable under laws of United States) and 1961 c 15 s 82.26.040;

(802)RCW 82.26.060 (Books and records to be preserved—Entry and inspection by department or board) and 2009 c 154 s 3, 2005 c 180 s 4, 1975 1st ex.s. c 278 s 73, & 1961 c 15 s 82.26.060;

(803)RCW 82.26.070 (Preservation of invoices of sales to other than ultimate consumer) and 2005 c 180 s 7 & 1961 c 15 s 82.26.070;

(804)RCW 82.26.080 (Retailer invoices—Requirements—Inspection) and 2005 c 180 s 5, 1975 1st ex.s. c 278 s 74, & 1961 c 15 s 82.26.080;

(805)RCW 82.26.090 (Records of shipments, deliveries from public warehouse of first destination—Preservation—Inspection) and 1975 1st ex.s. c 278 s 75 & 1961 c 15 s 82.26.090;

(806)RCW 82.26.100 (Reports and returns) and 2005 c 180 s 8, 1983 c 3 s 218, & 1961 c 15 s 82.26.100;

(807)RCW 82.26.105 (Inspection of books, documents, or records of carriers) and 2007 c 221 s 3 & 2005 c 180 s 6;

(808)RCW 82.26.110 (When credit may be obtained for tax paid) and 2007 c 221 s 4, 2005 c 180 s 9, 1975 1st ex.s. c 278 s 76, & 1961 c 15 s 82.26.110;

(809)RCW 82.26.120 (Administration) and 1963 ex.s. c 28 s 5;

(810)RCW 82.26.121 (Enforcement—Appointment of officers of liquor control board) and 1997 c 420 s 11;

(811)RCW 82.26.130 (Invoices—Nonpayment—Penalties and interest) and 2002 c 325 s 5;

(812)RCW 82.26.140 (Transport of tobacco products—Requirements—Vehicle inspection) and 2005 c 180 s 10;

(813)RCW 82.26.150 (Distributor's license, retailer's license—Application—Approval—Display) and 2013 c 144 s 52, 2009 c 154 s 4, & 2005 c 180 s 11;

(814)RCW 82.26.160 (Distributor's license—Application fees) and 2005 c 180 s 12;

(815)RCW 82.26.170 (Retailer's license—Application fee) and 2016 sp.s. c 38 s 28 & 2005 c 180 s 13;

(816)RCW 82.26.180 (Board web site listing distributors and retailers) and 2009 c 154 s 5 & 2005 c 180 s 15;

(817)RCW 82.26.190 (Distributors and retailers—Valid license required—Violations—Penalties) and 2009 c 154 s 6 & 2005 c 180 s 16;

(818)RCW 82.26.200 (Sales from distributors to retailers—Requirements) and 2005 c 180 s 17;

(819)RCW 82.26.210 (Manufacturer's representatives—Requirements) and 2009 c 154 s 7 & 2005 c 180 s 14;

(820)RCW 82.26.220 (Enforcement, administration of chapter—License suspension, revocation) and 2015 c 86 s 308, 2009 c 154 s 8, & 2005 c 180 s 18;

(821)RCW 82.26.230 (Enforcement—Unlicensed distributors or retailers—Seizure and forfeiture of property) and 2005 c 180 s 20;

(822)RCW 82.26.240 (Seizure and forfeiture of property—Department and board requirements) and 2005 c 180 s 21;

(823)RCW 82.26.250 (Enforcement—Search warrants) and 2005 c 180 s 22;

(824)RCW 82.26.260 (Tobacco product code—Tax payment and exemption verification) and 2010 1st sp.s. c 22 s 6;

(825)RCW 82.27.010 (Definitions) and 1995 c 372 s 4 & 1985 c 413 s 1;

(826)RCW 82.27.020 (Excise tax imposed—Deduction—Measure of tax—Rates—Additional tax imposed. (*Effective until January 1, 2018.*)) and 2010 c 193 s 16, 2005 c 110 s 3, 2001 c 320 s 9, 1999 c 126 s 3, 1993 sp.s. c 17 s 12, 1985 c 413 s 2, 1983 2nd ex.s. c 3 s 17, 1983 c 284 s 6, 1982 1st ex.s. c 35 s 10, & 1980 c 98 s 2;

(827)RCW 82.27.020 (Excise tax imposed—Deduction—Measure of tax—Rates—Additional tax imposed. (*Effective January 1, 2018.*)) and 2017 3rd sp.s. c 8 s 53, 2010 c 193 s 16, 2005 c 110 s 3, 2001 c 320

s 9, 1999 c 126 s 3, 1993 sp.s. c 17 s 12, 1985 c 413 s 2, 1983 2nd ex.s. c 3 s 17, 1983 c 284 s 6, 1982 1st ex.s. c 35 s 10, & 1980 c 98 s 2;

(828)RCW 82.27.025 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1716;

(829)RCW 82.27.030 (Exemptions) and 1995 2nd sp.s. c 7 s 1, 1985 c 413 s 3, & 1980 c 98 s 3;

(830)RCW 82.27.040 (Credit for taxes paid to another taxing authority) and 1985 c 413 s 4 & 1980 c 98 s 4;

(831)RCW 82.27.050 (Application of excise taxes' administrative provisions and definitions) and 1980 c 98 s 5;

(832)RCW 82.27.060 (Payment of tax—Remittance—Returns) and 2006 c 256 s 3, 2003 1st sp.s. c 13 s 10, 1990 c 214 s 1, & 1980 c 98 s 6;

(833)RCW 82.27.070 (Deposit of taxes. (*Effective until January 1, 2018.*)) and 2010 c 193 s 17, 2005 c 110 s 4, 2003 c 39 s 46, 1999 c 126 s 4, 1988 c 36 s 61, 1983 c 284 s 7, & 1980 c 98 s 7;

(834)RCW 82.27.070 (Deposit of taxes. (*Effective January 1, 2018.*)) and 2017 3rd sp.s. c 8 s 54, 2010 c 193 s 17, 2005 c 110 s 4, 2003 c 39 s 46, 1999 c 126 s 4, 1988 c 36 s 61, 1983 c 284 s 7, & 1980 c 98 s 7;

(835)RCW 82.27.900 (Effective date—Implementation—1980 c 98) and 1980 c 98 s 11;

(836)RCW 82.29A.010 (Legislative findings and recognition. (*Effective until January 1, 2022.*)) and 2014 c 207 s 2, 2010 c 281 s 2, 1999 c 220 s 1, & 1975-'76 2nd ex.s. c 61 s 1;

(837)RCW 82.29A.010 (Legislative findings and recognition. (*Effective January 1, 2022.*)) and 2010 c 281 s 2, 1999 c 220 s 1, & 1975-'76 2nd ex.s. c 61 s 1;

(838)RCW 82.29A.020 (Definitions. (*Effective until January 1, 2019.*)) and 2014 c 207 s 3, 2014 c 140 s 26, 2012 2nd sp.s. c 6 s 501, 1999 c 220 s 2, 1991 c 272 s 23, 1986 c 285 s 1, 1979 ex.s. c 196 s 11, & 1975-'76 2nd ex.s. c 61 s 2;

(839)RCW 82.29A.020 (Definitions. (*Effective January 1, 2019, until January 1, 2022.*)) and 2015 3rd sp.s. c 6 s 2003;

(840)RCW 82.29A.020 (Definitions. (*Effective January 1, 2022.*)) and 2015 3rd sp.s. c 6 s 2004, 2014 c 140 s 26, 2012 2nd sp.s. c 6 s 501, 1999 c 220 s 2, 1991 c 272 s 23, 1986 c 285 s 1, 1979 ex.s. c 196 s 11, & 1975-'76 2nd ex.s. c 61 s 2;

(841)RCW 82.29A.025 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1717;

(842)RCW 82.29A.030 (Tax imposed—Credit—Additional tax imposed. (*Effective until January 1, 2019.*)) and 2010 c 281 s 3, 1983 2nd ex.s. c 3 s 18, 1982 1st ex.s. c 35 s 11, & 1975-'76 2nd ex.s. c 61 s 3;

(843)RCW 82.29A.030 (Tax imposed—Credit—Additional tax imposed. (*Effective January 1, 2019.*)) and 2015 3rd sp.s. c 6 s 2005, 2010 c 281 s 3, 1983 2nd ex.s. c 3 s 18, 1982 1st ex.s. c 35 s 11, & 1975-'76 2nd ex.s. c 61 s 3;

(844)RCW 82.29A.040 (Counties and cities authorized to impose tax—Maximum rate—Credit—Collection. (*Effective until January 1, 2019.*)) and 1975-'76 2nd ex.s. c 61 s 4;

(845)RCW 82.29A.040 (Counties and cities authorized to impose tax—Maximum rate—Credit—Collection. (*Effective January 1, 2019.*)) and 2015 3rd sp.s. c 6 s 2006 & 1975-'76 2nd ex.s. c 61 s 4;

(846)RCW 82.29A.050 (Payment—Due dates—Collection and remittance—Liability—Reporting. (*Effective until January 1, 2022.*)) and 2014 c 207 s 4, 1992 c 206 s 6, & 1975-'76 2nd ex.s. c 61 s 5;

(847)RCW 82.29A.050 (Payment—Due dates—Collection and remittance—Liability—Reporting. (*Effective January 1, 2022.*)) and 1992 c 206 s 6 & 1975-'76 2nd ex.s. c 61 s 5;

(848)RCW 82.29A.055 (Payment in lieu of leasehold excise tax—Property owned by Indian tribe. (*Expires January 1, 2022.*)) and 2014 c 207 s 8;

(849)RCW 82.29A.060 (Administration—Appraisal appeal—Audits) and 1994 c 95 s 1 & 1975-'76 2nd ex.s. c 61 s 6;

(850)RCW 82.29A.070 (Disposition of revenue) and 1975-'76 2nd ex.s. c 61 s 7;

(851)RCW 82.29A.080 (Counties and cities to contract with state for administration and collection—Local leasehold excise tax account) and 2008 c 86 s 401, 2002 c 371 s 925, 1985 c 57 s 84, 1981 2nd ex.s. c 4 s 8, & 1975-'76 2nd ex.s. c 61 s 8;

(852)RCW 82.29A.090 (Distributions to counties and cities) and 2002 c 177 s 1, 1981 2nd ex.s. c 4 s 9, & 1975-'76 2nd ex.s. c 61 s 9;

(853)RCW 82.29A.100 (Distributions by county treasurers) and 1975-'76 2nd ex.s. c 61 s 10;

(854)RCW 82.29A.110 (Consistency and uniformity of local leasehold tax with state leasehold tax—Model ordinance) and 1975-'76 2nd ex.s. c 61 s 11;

(855)RCW 82.29A.120 (Allowable credits. (*Effective until January 1, 2022.*)) and 2013 c 235 s 3, 1994 c 95 s 2, 1986 c 285 s 2, & 1975-'76 2nd ex.s. c 61 s 12;

(856)RCW 82.29A.120 (Allowable credits. (*Effective January 1, 2022, until January 1, 2032.*)) and 2017 3rd sp.s. c 37 s 1302, 2013 c 235 s 3, 1994 c 95 s 2, 1986 c 285 s 2, & 1975-'76 2nd ex.s. c 61 s 12;

(857)RCW 82.29A.125 (Exemptions—Electric vehicle infrastructure. (*Expires January 1, 2020.*)) and 2009 c 459 s 3;

(858)RCW 82.29A.130 (Exemptions—Certain property) and 2017 3rd sp.s. c 37 s 1303;

(859)RCW 82.29A.132 (Exemptions—Operation of state route No. 16) and 1998 c 179 s 6;

(860)RCW 82.29A.134 (Exemptions—Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 25;

(861)RCW 82.29A.135 (Exemptions—Property used to manufacture alcohol, biodiesel, or wood biomass fuel) and 2010 1st sp.s. c 11 s 6 & 2008 c 268 s 2;

(862)RCW 82.29A.136 (Exemptions—Certain residential and recreational lots) and 2001 c 26 s 1;

(863)RCW 82.29A.137 (Exemptions—Certain leasehold interests related to the manufacture of superefficient airplanes. (*Effective until January 1, 2018.*)) and 2013 3rd sp.s. c 2 s 13, 2010 c 114 s 134, & 2003 2nd sp.s. c 1 s 13;

(864)RCW 82.29A.137 (Exemptions—Certain leasehold interests related to the manufacture of superefficient airplanes. (*Effective January 1, 2018, until July 1, 2040.*)) and 2017 c 135 s 35, 2013 3rd sp.s. c 2 s 13, 2010 c 114 s 134, & 2003 2nd sp.s. c 1 s 13;

(865)RCW 82.29A.138 (Exemptions—Certain amateur radio repeaters) and 2007 c 21 s 1;

(866)RCW 82.29A.140 (Rules and regulations) and 1975-'76 2nd ex.s. c 61 s 16;

(867)RCW 82.29A.160 (Improvements not defined as contract rent taxable under Title 84 RCW) and 1986 c 251 s 1 & 1975-'76 2nd ex.s. c 61 s 18;

(868)RCW 82.32.010 (Application of chapter stated) and 2010 1st sp.s. c 19 s 13, 1998 c 304 s 12, 1984 c 204 s 26, 1983 c 3 s 219, 1981 c 148 s 12, & 1961 c 15 s 82.32.010;

(869)RCW 82.32.020 (Definitions) and 2015 c 86 s 309, 2009 c 535 s 1111, 2007 c 6 s 101, 2003 1st sp.s. c 13 s 16, 1983 c 3 s 220, & 1961 c 15 s 82.32.020;

(870)RCW 82.32.023 (Definition of product for agreement purposes) and 2009 c 535 s 1112 & 2007 c 6 s 104;

(871)RCW 82.32.026 (Registration—Seller's agent—Streamlined sales and use tax agreement) and 2007 c 6 s 201;

(872)RCW 82.32.030 (Registration certificates—Threshold levels—Central registration system) and 2017 c 323 s 505, 2011 c 298 s 38, 2007 c 6 s 202, & 1996 c 111 s 2;

(873)RCW 82.32.033 (Registration certificates—Special events—Promoter's duties—Penalties—Definitions) and 2007 c 111 s 105, 2004 c 253 s 1, & 2003 1st sp.s. c 13 s 15;

(874)RCW 82.32.045 (Taxes—When due and payable—Reporting periods—Verified annual returns—Relief from filing requirements) and 2010 1st sp.s. c 23 s 1103, 2006 c 256 s 1, 2003 1st sp.s. c 13

s 8, 1999 c 357 s 1, 1996 c 111 s 3, 1983 2nd ex.s. c 3 s 63, 1982 1st ex.s. c 35 s 27, 1981 c 172 s 7, & 1981 c 7 s 1;

(875)RCW 82.32.047 (Taxes—Payable by consumer directly to department—When due) and 2017 3rd sp.s. c 28 s 209;

(876)RCW 82.32.050 (Deficient tax or penalty payments—Notice—Interest—Limitations—Time extension or correction of an assessment during state of emergency) and 2008 c 181 s 501, 2007 c 111 s 106, 2003 c 73 s 1, 1997 c 157 s 1, 1996 c 149 s 2, 1992 c 169 s 1, 1991 c 142 s 9, 1989 c 378 s 19, 1971 ex.s. c 299 s 16, 1965 ex.s. c 141 s 1, & 1961 c 15 s 82.32.050;

(877)RCW 82.32.052 (Interest and penalties—Waiver for amounts unpaid as of February 1, 2011) and 2010 2nd sp.s. c 2 s 1;

(878)RCW 82.32.055 (Interest and penalties—Waiver for military personnel) and 2008 c 184 s 1;

(879)RCW 82.32.060 (Excess payment of tax, penalty, or interest—Credit or refund—Payment of judgments for refund) and 2009 c 176 s 4, 2004 c 153 s 306, 2003 c 73 s 2, 1999 c 358 s 13, 1997 c 157 s 2, 1992 c 169 s 2, 1991 c 142 s 10, 1990 c 69 s 1, 1989 c 378 s 20, 1979 ex.s. c 95 s 4, 1971 ex.s. c 299 s 17, 1965 ex.s. c 173 s 27, 1963 c 22 s 1, & 1961 c 15 s 82.32.060;

(880)RCW 82.32.062 (Additional offset for excess payment of sales tax) and 2002 c 57 s 1;

(881)RCW 82.32.065 (Tax refund to consumer under new motor vehicle warranty laws—Credit or refund to new motor vehicle manufacturer) and 1987 c 344 s 16;

(882)RCW 82.32.070 (Records to be preserved—Examination—Estoppel to question assessment—Unified business identifier account number records) and 2015 c 86 s 310, 2013 c 23 s 322, 1999 c 358 s 14, 1997 c 54 s 4, 1983 c 3 s 221, 1967 ex.s. c 89 s 2, & 1961 c 15 s 82.32.070;

(883)RCW 82.32.080 (Payment by check—Electronic funds transfer—Rules—Mailing returns or remittances—Time extension—Deposits—Time extension during state of emergency—Records—Payment must accompany return) and 2015 c 86 s 311 & 2012 c 39 s 2;

(884)RCW 82.32.085 (Electronic funds transfer—Generally) and 2011 c 24 s 2, 2009 c 176 s 3, 2006 c 256 s 4, & 1990 c 69 s 3;

(885)RCW 82.32.087 (Direct pay permits) and 2015 c 169 s 11 & 2010 c 112 s 10;

(886)RCW 82.32.090 (Late payment—Disregard of written instructions—Evasion—Penalties) and 2015 3rd sp.s. c 5 s 401, 2011 c 24 s 3, 2010 1st sp.s. c 23 s 203, 2006 c 256 s 6, 2003 1st sp.s. c 13 s 13, 2000 c 229 s 7, 1999 c 277 s 11, 1996 c 149 s 15, 1992 c 206 s 3, 1991 c 142 s 11, 1987 c 502 s 9, 1983 2nd ex.s. c 3 s 23, 1983 c 7 s 32, 1981 c 172 s 8, 1981 c 7 s 2, 1971 ex.s. c 179 s 1, 1967 ex.s. c 149 s 26, 1965 ex.s. c 141 s 3, 1963 ex.s. c 28 s 7, & 1961 c 15 s 82.32.090;

(887)RCW 82.32.100 (Failure to file returns or provide records—Assessment of tax by department—Penalties and interest) and 2007 c 111 s 107, 1992 c 169 s 3, 1989 c 378 s 21, 1971 ex.s. c 299 s 20, 1965 ex.s. c 141 s 4, & 1961 c 15 s 82.32.100;

(888)RCW 82.32.105 (Waiver or cancellation of penalties or interest—Rules. (*Effective until January 1, 2018.*)) and 1998 c 304 s 13, 1996 c 149 s 17, 1975 1st ex.s. c 278 s 78, & 1965 ex.s. c 141 s 8;

(889)RCW 82.32.105 (Waiver or cancellation of penalties or interest—Rules. (*Effective January 1, 2018.*)) and 2017 c 323 s 106, 1998 c 304 s 13, 1996 c 149 s 17, 1975 1st ex.s. c 278 s 78, & 1965 ex.s. c 141 s 8;

(890)RCW 82.32.110 (Examination of books or records—Subpoenas—Contempt of court) and 1989 c 373 s 27, 1975 1st ex.s. c 278 s 79, & 1961 c 15 s 82.32.110;

(891)RCW 82.32.117 (Application for court approval of subpoena prior to issuance—No notice required) and 2011 c 174 s 401 & 2010 c 22 s 4;

(892)RCW 82.32.120 (Oaths and acknowledgments) and 2013 c 23 s 323, 1975 1st ex.s. c 278 s 80, & 1961 c 15 s 82.32.120;

(893)RCW 82.32.130 (Notice and orders—Service) and 2007 c 111 s 108, 1979 ex.s. c 95 s 2, 1975 1st ex.s. c 278 s 81, 1967 c 237 s 20, & 1961 c 15 s 82.32.130;

(894)RCW 82.32.135 (Notice, assessment, other information—Electronic delivery) and 2009 c 176 s 1 & 2007 c 111 s 113;

(895)RCW 82.32.140 (Taxpayer quitting business—Liability of successor) and 2008 c 181 s 503, 2007 c 111 s 109, 2003 1st sp.s. c 13 s 12, 1985 c 414 s 7, 1975 1st ex.s. c 278 s 82, & 1961 c 15 s 82.32.140;

(896)RCW 82.32.145 (Limited liability business entity—Terminated, dissolved, abandoned, insolvent—Collection of unpaid trust fund taxes) and 2015 c 188 s 121, 2012 c 39 s 8, 2010 1st sp.s. c 23 s 801, 1995 c 318 s 2, & 1987 c 245 s 1;

(897)RCW 82.32.150 (Contest of tax—Prepayment required—Restraining orders and injunctions barred) and 1961 c 15 s 82.32.150;

(898)RCW 82.32.160 (Correction of tax—Administrative procedure—Conference—Determination by department) and 2007 c 111 s 110, 1989 c 378 s 22, 1975 1st ex.s. c 158 s 4, 1967 ex.s. c 26 s 49, 1963 ex.s. c 28 s 8, & 1961 c 15 s 82.32.160;

(899)RCW 82.32.170 (Reduction of tax after payment—Petition—Conference—Determination by department) and 2013 c 23 s 324, 2007 c 111 s 111, 1967 ex.s. c 26 s 50, & 1961 c 15 s 82.32.170;

(900)RCW 82.32.180 (Court appeal—Procedure) and 1997 c 156 s 4, 1992 c 206 s 4, 1989 c 378 s 23, 1988 c 202 s 67, 1971 c 81 s 148, 1967 ex.s. c 26 s 51, 1965 ex.s. c 141 s 5, 1963 ex.s. c 28 s 9, & 1961 c 15 s 82.32.180;

(901)RCW 82.32.190 (Stay of collection pending suit—Interest) and 1996 c 149 s 3, 1971 ex.s. c 299 s 21, 1965 ex.s. c 141 s 6, & 1961 c 15 s 82.32.190;

(902)RCW 82.32.200 (Stay of collection—Bond—Interest) and 1996 c 149 s 4, 1975 1st ex.s. c 278 s 83, & 1961 c 15 s 82.32.200;

(903)RCW 82.32.210 (Tax warrant—Filing—Lien—Effect) and 2011 c 131 s 1, 2001 c 146 s 12, 1998 c 311 s 8, 1997 c 157 s 3, 1987 c 405

s 15, 1983 1st ex.s. c 55 s 8, 1967 ex.s. c 89 s 3, & 1961 c 15 s 82.32.210;

(904)RCW 82.32.212 (Tax warrant—Notice of lien) and 2011 c 131 s 2;

(905)RCW 82.32.215 (Revocation of certificate of registration) and 2013 c 309 s 1, 1998 c 311 s 9, & 1983 1st ex.s. c 55 s 9;

(906)RCW 82.32.220 (Execution of warrant—Levy upon property—Satisfaction) and 1998 c 311 s 10, 1983 1st ex.s. c 55 s 10, 1961 c 304 s 6, & 1961 c 15 s 82.32.220;

(907)RCW 82.32.230 (Agent of the department of revenue may execute) and 1983 1st ex.s. c 55 s 11, 1975 1st ex.s. c 278 s 84, & 1961 c 15 s 82.32.230;

(908)RCW 82.32.235 (Notice and order to withhold and deliver property due or owned by taxpayer—Bond—Judgment by default) and 2014 c 210 s 2, 2014 c 97 s 104, 2009 c 562 s 1, 1987 c 208 s 1, 1975 1st ex.s. c 278 s 85, 1971 ex.s. c 299 s 22, & 1963 ex.s. c 28 s 11;

(909)RCW 82.32.237 (Notice and order to withhold and deliver—Continuing lien—Effective date) and 1987 c 208 s 2;

(910)RCW 82.32.240 (Tax constitutes debt to the state—Priority of lien) and 1994 c 221 s 69, 1988 c 64 s 21, 1975 1st ex.s. c 278 s 86, & 1961 c 15 s 82.32.240;

(911)RCW 82.32.245 (Search for and seizure of property—Warrant—Procedure) and 1985 c 414 s 3;

(912)RCW 82.32.260 (Payment condition to dissolution or withdrawal of corporation) and 2013 c 23 s 325, 1975 1st ex.s. c 278 s 87, & 1961 c 15 s 82.32.260;

(913)RCW 82.32.265 (Use of collection agencies to collect taxes outside the state) and 1987 c 80 s 5 & 1985 c 414 s 4;

(914)RCW 82.32.270 (Accounting period prescribed) and 2013 c 23 s 326, 1975 1st ex.s. c 278 s 88, & 1961 c 15 s 82.32.270;

(915)RCW 82.32.280 (Tax declared additional) and 1961 c 15 s 82.32.280;

(916)RCW 82.32.290 (Unlawful acts—Penalties) and 2013 c 309 s 2, 2010 c 112 s 11, 2009 c 563 s 211, 1985 c 414 s 2, 1975 1st ex.s. c 278 s 89, & 1961 c 15 s 82.32.290;

(917)RCW 82.32.291 (Reseller permit—Unlawful use—Penalty—Rules) and 2010 c 112 s 12;

(918)RCW 82.32.300 (Department of revenue to administer—Chapters enforced by liquor control board) and 1997 c 420 s 9, 1983 c 3 s 222, 1975 1st ex.s. c 278 s 90, & 1961 c 15 s 82.32.300;

(919)RCW 82.32.310 (Immunity of officers, agents, etc., of the department of revenue acting in good faith) and 2013 c 23 s 327, 1975 1st ex.s. c 278 s 91, & 1961 c 15 s 82.32.310;

(920)RCW 82.32.320 (Revenue to state treasurer—Allocation for return or payment for less than the full amount due) and 1995 c 318 s 7, 1975 1st ex.s. c 278 s 92, & 1961 c 15 s 82.32.320;

(921)RCW 82.32.330 (Disclosure of return or tax information) and 2011 c 174 s 404;

(922)RCW 82.32.340 (Chargeoff of uncollectible taxes—Destruction of files and records) and 1989 c 78 s 3, 1985 c 414 s 1, 1979 ex.s. c 95 s 3, 1979 c 151 s 184, 1967 ex.s. c 89 s 4, 1965 ex.s. c 141 s 7, & 1961 c 15 s 82.32.340;

(923)RCW 82.32.350 (Closing agreements authorized (*Effective until January 1, 2018.*)) and 1971 ex.s. c 299 s 23 & 1961 c 15 s 82.32.350;

(924)RCW 82.32.350 (Closing agreements authorized. (*Effective January 1, 2018.*)) and 2017 c 323 s 107, 1971 ex.s. c 299 s 23, & 1961 c 15 s 82.32.350;

(925)RCW 82.32.360 (Conclusive effect of agreements) and 1975 1st ex.s. c 278 s 93 & 1961 c 15 s 82.32.360;

(926)RCW 82.32.380 (Revenues to be deposited in general fund) and 1961 c 15 s 82.32.380;

(927)RCW 82.32.385 (General fund transfers to connecting Washington account) and 2015 3rd sp.s. c 44 s 420;

(928)RCW 82.32.394 (Revenues from sale or use of leaded racing fuel to be deposited into the advanced environmental mitigation revolving account) and 1998 c 115 s 7;

(929)RCW 82.32.410 (Written determinations as precedents) and 2005 c 274 s 362, 2001 c 320 s 10, 1997 c 409 s 211, & 1991 c 330 s 2;

(930)RCW 82.32.430 (Liability for tax rate calculation errors—Geographic information system) and 2007 c 6 s 1501, 2003 c 168 s 207, 2001 c 320 s 11, & 2000 c 104 s 4;

(931)RCW 82.32.440 (Project on sales and use tax exemption requirements) and 2010 c 106 s 227 & 2001 c 116 s 2;

(932)RCW 82.32.450 (Natural or manufactured gas, electricity—Maximum combined credits and deferrals allowed—Availability of credits and deferrals) and 2001 c 214 s 12;

(933)RCW 82.32.470 (Transfer of sales and use tax on toll projects) and 2002 c 56 s 407;

(934)RCW 82.32.480 (Washington forest products commission—Disclosure of taxpayer information) and 2010 c 106 s 105 & 2001 c 314 s 20;

(935)RCW 82.32.490 (Electronic database for use by mobile telecommunications service provider) and 2002 c 67 s 11;

(936)RCW 82.32.495 (Liability of mobile telecommunications service provider if no database provided) and 2002 c 67 s 12;

(937)RCW 82.32.500 (Determination of taxing jurisdiction for telecommunications services) and 2002 c 67 s 13;

(938)RCW 82.32.505 (Telecommunications services—Place of primary use) and 2002 c 67 s 14;

(939)RCW 82.32.510 (Scope of mobile telecommunications act—Identification of taxable and nontaxable charges) and 2002 c 67 s 15;

(940)RCW 82.32.515 (Applicability of telephone and telecommunications definitions) and 2002 c 67 s 17;

(941)RCW 82.32.520 (Sourcing of calls) and 2010 c 106 s 228;

(942)RCW 82.32.525 (Purchaser's cause of action for over-collected sales or use tax) and 2004 c 153 s 408 & 2003 c 168 s 211;

(943)RCW 82.32.530 (Seller nexus) and 2004 c 153 s 404 & 2003 c 168 s 213;

(944)RCW 82.32.531 (Nexus—Trade convention attendance or participation) and 2016 c 137 s 3;

(945)RCW 82.32.532 (Digital products—Nexus) and 2010 c 111 s 701 & 2009 c 535 s 901;

(946)RCW 82.32.533 (Digital products—Amnesty) and 2010 c 111 s 801 & 2009 c 535 s 1001;

(947)RCW 82.32.534 (Annual report requirement for tax preferences. (*Effective until January 1, 2018.*)) and 2016 c 175 s 1, 2014 c 97 s 102, & 2010 c 114 s 103;

(948)RCW 82.32.534 (Annual report requirement for tax preferences. (*Effective January 1, 2018.*)) and 2017 c 135 s 1, 2016 c 175 s 1, 2014 c 97 s 102, & 2010 c 114 s 103;

(949)RCW 82.32.537 (Silicon smelters—Annual survey or report. (*Contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 708;

(950)RCW 82.32.550 ("Commercial airplane," "component," and "superefficient airplane"—Definitions) and 2010 1st sp.s. c 23 s 517, 2008 c 81 s 12, 2007 c 54 s 20, & 2003 2nd sp.s. c 1 s 17;

(951)RCW 82.32.555 (Telecommunications and ancillary services taxes—Identification of taxable and nontaxable charges) and 2007 c 54 s 21, 2007 c 6 s 1011, & 2004 c 76 s 1;

(952)RCW 82.32.580 (Sales and use tax deferral—Historic automobile museum) and 2017 3rd sp.s. c 37 s 902 & 2005 c 514 s 701;

(953)RCW 82.32.585 (Annual survey requirement for tax preferences. (*Effective until January 1, 2018.*)) and 2016 c 175 s 2, 2014 c 97 s 103, 2011 c 23 s 6, & 2010 c 114 s 102;

(954)RCW 82.32.590 (Annual surveys or reports for tax incentives—Failure to file. (*Effective until January 1, 2018.*)) and 2011 c 174 s 306;

(955)RCW 82.32.590 (Annual tax performance reports—Failure to file. (*Effective January 1, 2018.*)) and 2017 c 135 s 3 & 2011 c 174 s 306;

(956)RCW 82.32.600 (Annual surveys or reports for tax incentives—Electronic filing. (*Effective until January 1, 2018.*)) and 2010 c 114 s 136 & 2009 c 461 s 8;

(957)RCW 82.32.600 (Annual tax performance reports—Electronic filing. (*Effective January 1, 2018.*)) and 2017 c 135 s 4, 2010 c 114 s 136, & 2009 c 461 s 8;

(958)RCW 82.32.605 (Annual survey—Hog fuel. (*Effective until January 1, 2018.*)) and 2013 2nd sp.s. c 13 s 1004;

(959)RCW 82.32.605 (Annual tax performance report—Hog fuel. (*Effective January 1, 2018, until June 30, 2024.*)) and 2017 c 135 s 5 & 2013 2nd sp.s. c 13 s 1004;

(960)RCW 82.32.607 (Annual survey for tax exemption for sales of machinery and equipment used in generating electricity. (*Effective until January 1, 2018.*)) and 2013 2nd sp.s. c 13 s 1503;

(961)RCW 82.32.607 (Annual tax performance report for tax exemption for sales of machinery and equipment used in generating electricity. (*Effective January 1, 2018.*)) and 2017 c 135 s 6 & 2013 2nd sp.s. c 13 s 1503;

(962)RCW 82.32.655 (Tax avoidance) and 2010 1st sp.s. c 23 s 201;

(963)RCW 82.32.660 (Tax avoidance—Statutory application) and 2010 1st sp.s. c 23 s 202;

(964)RCW 82.32.670 (Tax evasion by electronic means—Seizure and forfeiture) and 2017 c 323 s 401 & 2013 c 309 s 3;

(965)RCW 82.32.680 (Tax evasion by electronic means—Search and seizure) and 2013 c 309 s 4;

(966)RCW 82.32.700 (Administration of the sales and use tax for hospital benefit zones) and 2007 c 266 s 9 & 2006 c 111 s 9;

(967)RCW 82.32.710 (Professional employer organizations—Eligibility for tax incentives—Responsibility for reports/surveys.

(*Effective until January 1, 2018.*) and 2010 c 114 s 137 & 2006 c 301 s 4;

(968)RCW 82.32.710 (Professional employer organizations—Eligibility for tax incentives—Responsibility for tax performance reports. (*Effective January 1, 2018.*)) and 2017 c 135 s 7, 2010 c 114 s 137, & 2006 c 301 s 4;

(969)RCW 82.32.715 (Monetary allowances—Streamlined sales and use tax agreement) and 2007 c 6 s 301;

(970)RCW 82.32.720 (Vendor compensation—Streamlined sales and use tax agreement. (*Contingent effective date.*)) and 2007 c 6 s 302;

(971)RCW 82.32.725 (Amnesty—Streamlined sales and use tax agreement) and 2007 c 6 s 401;

(972)RCW 82.32.730 (Sourcing—Streamlined sales and use tax agreement) and 2010 c 106 s 229;

(973)RCW 82.32.733 (Changes in federal law or the streamlined sales and use tax agreement after July 7, 2017—Conflicts) and 2017 3rd sp.s. c 28 s 214;

(974)RCW 82.32.735 (Confidentiality and privacy—Certified service providers—Streamlined sales and use tax agreement) and 2007 c 6 s 601;

(975)RCW 82.32.740 (Taxability matrix—Liability—Streamlined sales and use tax agreement) and 2015 c 86 s 401 & 2007 c 6 s 701;

(976)RCW 82.32.745 (Software certification by department—Classifications—Liability—Streamlined sales and use tax agreement) and 2007 c 6 s 702;

(977)RCW 82.32.750 (Purchaser liability—Penalty—Streamlined sales and use tax agreement) and 2007 c 6 s 703;

(978)RCW 82.32.755 (Sourcing compliance—Taxpayer relief—Interest and penalties—Streamlined sales and use tax agreement) and 2007 c 6 s 1601;

(979)RCW 82.32.760 (Sourcing compliance—Taxpayer relief—Credits—Streamlined sales and use tax agreement) and 2007 c 6 s 1602;

(980)RCW 82.32.762 (Remote seller nexus—Streamlined sales and use tax agreement or federal law conflict with state law) and 2015 3rd sp.s. c 5 s 205;

(981)RCW 82.32.763 (Remote seller, referrer, and marketplace facilitator—Recovery procedures—Liability) and 2017 3rd sp.s. c 28 s 210;

(982)RCW 82.32.765 (Local revitalization financing—Reporting requirements) and 2016 c 207 s 5, 2010 c 164 s 10, & 2009 c 270 s 501;

(983)RCW 82.32.770 (Sourcing compliance—Tax payer relief—Collection and remittance errors) and 2009 c 289 s 5;

(984)RCW 82.32.780 (Reseller's permit—Taxpayer application) and 2010 c 112 s 2 & 2009 c 563 s 201;

(985)RCW 82.32.783 (Reseller's permit—Contractor application) and 2010 c 112 s 3 & 2009 c 563 s 202;

(986)RCW 82.32.784 (Reseller's permit—Information required) and 2010 c 112 s 4;

(987)RCW 82.32.785 (Reseller's permit—Voluntary electronic verification) and 2010 c 112 s 5 & 2009 c 563 s 203;

(988)RCW 82.32.787 (Reseller's permit—Request for copies) and 2010 c 112 s 6 & 2009 c 563 s 204;

(989)RCW 82.32.790 (Tax incentives contingent upon semiconductor microchip fabrication facility siting and operation. (*Effective until January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 525 & 2017 c 323 s 509;

(990)RCW 82.32.790 (Tax incentives contingent upon semiconductor microchip fabrication facility siting and operation. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 526;

(991)RCW 82.32.800 (Contributions of high-technology research and development tax credit—Opportunity expansion account) and 2011 1st sp.s. c 13 s 10;

(992)RCW 82.32.805 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1701;

(993)RCW 82.32.808 (Tax preferences—Performance statement requirement. (*Effective until January 1, 2018.*)) and 2013 2nd sp.s. c 13 s 1702;

(994)RCW 82.32.808 (Tax preferences—Performance statement requirement. (*Effective January 1, 2018.*)) and 2017 c 135 s 8 & 2013 2nd sp.s. c 13 s 1702;

(995)RCW 82.32.850 (Significant commercial airplane manufacturing—Tax preference—Contingent effective date) and 2013 3rd sp.s. c 2 s 2;

(996)RCW 82.32.860 (Liquefied natural gas—Estimated sales tax revenue. (*Expires July 1, 2028.*)) and 2014 c 216 s 406;

(997)RCW 82.32.865 (Nonresident vessel permit. (*Expires January 1, 2031.*)) and 2015 3rd sp.s. c 6 s 805;

(998)RCW 82.32.900 (Work group created—Transition plan—Taxing liquefied natural gas used for marine vessel transportation) and 2014 c 216 s 209;

(999)RCW 82.32A.002 (Short title) and 1991 c 142 s 1;

(1000)RCW 82.32A.005 (Finding) and 1991 c 142 s 2;

(1001)RCW 82.32A.010 (Administration of chapter) and 1991 c 142 s 3;

(1002)RCW 82.32A.020 (Rights) and 1991 c 142 s 4;

(1003)RCW 82.32A.030 (Responsibilities) and 1991 c 142 s 5;

(1004)RCW 82.32A.040 (Taxpayer rights advocate) and 1991 c 142 s 6;

(1005)RCW 82.32A.050 (Taxpayer services program) and 1991 c 142 s 7;

(1006)RCW 82.33.010 (Economic and revenue forecast council—Oversight and approval of economic and revenue forecasts) and 2012 1st sp.s. c 8 s 2, 1990 c 229 s 1, & 1984 c 138 s 4;

(1007)RCW 82.33.020 (Economic and revenue forecast supervisor—Economic and revenue forecasts—Submittal of forecasts—Estimated tuition fees revenue) and 2015 c 3 s 14, 2012 1st sp.s. c 8 s 3, 2012 c 182 s 1, 2005 c 319 s 137, 1992 c 231 s 34, & 1990 c 229 s 2;

(1008)RCW 82.33.030 (Alternative economic and revenue forecasts to be provided at the request of the legislative evaluation and accountability program committee) and 1984 c 138 s 3;

(1009)RCW 82.33.040 (Economic and revenue forecast work group—Availability of information to group—Provision of technical support to economic and revenue forecast council—Meetings) and 1986 c 158 s 23 & 1984 c 138 s 5;

(1010)RCW 82.33.050 (Employment growth forecast and general state revenue estimates) and 2007 c 484 s 3;

(1011)RCW 82.33.060 (State budget outlook—Requirements) and 2012 1st sp.s. c 8 s 4;

(1012)RCW 82.33.070 (State budget outlook—Work group) and 2012 1st sp.s. c 8 s 5;

(1013)RCW 82.33A.005 (Intent) and 1996 c 152 s 1;

(1014)RCW 82.33A.010 (Council—Created—Selection of benchmarks—Access to agency information) and 2014 c 112 s 121, 2007 c 232 s 8, 1998 c 245 s 168, & 1996 c 152 s 2;

(1015)RCW 82.34.010 (Definitions) and 1988 c 127 s 36, 1984 c 42 s 1, 1981 2nd ex.s. c 9 s 1, 1980 c 175 s 1, & 1967 ex.s. c 139 s 1;

(1016)RCW 82.34.015 (Limitations on the issuance of certificates under RCW 82.34.010(5) (b) and (c)) and 1984 c 42 s 2;

(1017)RCW 82.34.020 (Application for certificate—Filing—Form—Contents) and 1981 2nd ex.s. c 9 s 2 & 1967 ex.s. c 139 s 2;

(1018)RCW 82.34.030 (Approval of application by control agency—Notice to department—Hearing—Appeal to state air pollution control board) and 1967 ex.s. c 139 s 3;

(1019)RCW 82.34.040 (Rules) and 1989 c 175 s 177 & 1967 ex.s. c 139 s 4;

(1020)RCW 82.34.050 (Original acquisition of facility exempt from sales and use taxes—Election to take tax credit in lieu of exemption) and 2000 c 103 s 12, 1975 1st ex.s. c 158 s 1, & 1967 ex.s. c 139 s 5;

(1021)RCW 82.34.060 (Application for final cost determination as to existing or new facility—Filing—Form—Contents—Approval—

Determination of costs—Credits against taxes imposed by chapters 82.04, 82.12, 82.16 RCW—Limitations) and 1981 2nd ex.s. c 9 s 3 & 1967 ex.s. c 139 s 6;

(1022)RCW 82.34.090 (Certified mail—Use of in sending certificates or notice of refusal to issue certificates) and 1967 ex.s. c 139 s 9;

(1023)RCW 82.34.100 (Revision of prior findings of appropriate control agency—Grounds for modification or revocation of certificate or supplement—Exemptions from revocation) and 1998 c 9 s 1, 1988 c 127 s 37, & 1967 ex.s. c 139 s 10;

(1024)RCW 82.34.110 (Administrative and judicial review) and 1975 1st ex.s. c 158 s 2 & 1967 ex.s. c 139 s 11;

(1025)RCW 82.34.900 (Severability—1967 ex.s. c 139) and 1967 ex.s. c 139 s 12;

(1026)RCW 82.38.010 (Statement of purpose) and 2013 c 225 s 101, 1979 c 40 s 1, & 1971 ex.s. c 175 s 2;

(1027)RCW 82.38.020 (Definitions) and 2013 c 225 s 102, 2002 c 183 s 1, 2001 c 270 s 4, 1998 c 176 s 50, 1995 c 287 s 3, 1994 c 262 s 22, 1988 c 122 s 1, 1979 c 40 s 2, & 1971 ex.s. c 175 s 3;

(1028)RCW 82.38.030 (Tax imposed—Rate—Incidence—Allocation of proceeds—Expiration of subsection) and 2015 3rd sp.s. c 44 s 103, (2015 3rd sp.s. c 44 s 102 expired July 1, 2016), 2014 c 216 s 201, 2013 c 225 s 103, 2007 c 515 s 21, 2005 c 314 s 102, 2003 c 361 s 402, 2002 c 183 s 2, 2001 c 270 s 6, 1998 c 176 s 51, 1996 c 104 s 7, 1989 c 193 s 3, 1983 1st ex.s. c 49 s 30, 1979 c 40 s 3, 1977 ex.s. c 317 s 5, 1975 1st ex.s. c 62 s 1, 1973 1st ex.s. c 156 s 1, 1972 ex.s. c 135 s 2, & 1971 ex.s. c 175 s 4;

(1029)RCW 82.38.031 (Tax imposed—Intent) and 2007 c 515 s 33;

(1030)RCW 82.38.032 (Payment of tax by international fuel tax agreement licensees or persons operating under other reciprocity agreements) and 2013 c 225 s 104, 2007 c 515 s 22, & 1998 c 176 s 52;

(1031)RCW 82.38.033 (Payment of tax by a nonlicensee) and 2013 c 225 s 208;

(1032)RCW 82.38.035 (Tax liability) and 2013 c 225 s 105, 2007 c 515 s 23, 2005 c 314 s 107, 2003 c 361 s 405, 2001 c 270 s 7, & 1998 c 176 s 53;

(1033)RCW 82.38.050 (Tax liability on leased motor vehicles) and 2013 c 225 s 106, 2007 c 515 s 24, 1990 c 250 s 82, 1983 c 242 s 1, & 1971 ex.s. c 175 s 6;

(1034)RCW 82.38.055 (Bonding requirements) and 2013 c 225 s 201;

(1035)RCW 82.38.060 (Tax computation on mileage basis (as amended by 2013 c 23)) and 2013 c 23 s 332, 1996 c 90 s 1, 1989 c 142 s 1, & 1971 ex.s. c 175 s 7;

(1036)RCW 82.38.060 (Tax computation on mileage basis (as amended by 2013 c 225)) and 2013 c 225 s 107, 1996 c 90 s 1, 1989 c 142 s 1, & 1971 ex.s. c 175 s 7;

(1037)RCW 82.38.065 (Dyed special fuel use—Authorization, license required—Imposition of tax) and 2013 c 225 s 108, 2002 c 183 s 3, & 1998 c 176 s 56;

(1038)RCW 82.38.066 (Dyed special fuel—Requirements—Marking—Notice) and 2013 c 225 s 109 & 1998 c 176 s 57;

(1039)RCW 82.38.072 (Dyed special fuel—Penalties) and 2013 c 225 s 204;

(1040)RCW 82.38.075 (Natural gas, compressed natural gas, propane—Annual license fee in lieu of special fuel tax for use in motor vehicles—Schedule—Decal or other identifying device) and 2014 c 216 s 202, 2013 c 225 s 110, 1983 c 212 s 1, 1981 c 129 s 1, 1979 c 48 s 1, & 1977 ex.s. c 335 s 1;

(1041)RCW 82.38.080 (Exemptions) and 2013 c 225 s 111, 2009 c 352 s 1, 2008 c 237 s 1, 1998 c 176 s 60, 1996 c 244 s 6, 1993 c 141 s 2, 1990 c 185 s 1, 1983 c 108 s 4, 1979 c 40 s 4, & 1973 c 42 s 1;

(1042)RCW 82.38.090 (Penalty for acting without license—Separate licenses for separate activities—Interstate commerce—Exception) and 2013 c 225 s 112, 1998 c 176 s 61, 1995 c 20 s 13, 1994 c 262 s 23, 1993 c 54 s 6, 1991 c 339 s 6, 1990 c 250 s 84, 1986 c 29 s 2, 1979 c 40 s 5, & 1971 ex.s. c 175 s 10;

(1043)RCW 82.38.100 (Special fuel trip permits—Penalty—Fees) and 2010 c 161 s 907;

(1044)RCW 82.38.110 (Application for license—Federal certificate of registry—Investigation—Fee—Bond or security) and 2013 c 225 s 113, 2002 c 352 s 26, 2001 c 270 s 8, 1998 c 176 s 63, 1996 c 104 s 8, 1988 c 122 s 2, 1983 c 242 s 2, 1979 c 40 s 7, 1977 c 26 s 1, 1973 1st ex.s. c 156 s 4, & 1971 ex.s. c 175 s 12;

(1045)RCW 82.38.120 (Issuance of license—Refusal) and 2013 c 225 s 114;

(1046)RCW 82.38.140 (Fuel records—Reports—Inspection) and 2013 c 225 s 115, 2007 c 515 s 27, & 1998 c 176 s 66;

(1047)RCW 82.38.150 (Periodic tax reports—Forms—Filing—Time extensions during state of emergency) and 2013 c 225 s 116, 2008 c 181 s 506, 2007 c 515 s 28, 1998 c 176 s 67, 1996 c 104 s 11, 1995 c 274 s 23, 1991 c 339 s 15, 1990 c 42 s 203, 1988 c 23 s 1, 1983 c 242 s 3, 1979 c 40 s 11, 1973 1st ex.s. c 156 s 6, & 1971 ex.s. c 175 s 16;

(1048)RCW 82.38.160 (Computation and payment of tax—Remittance—Electronic funds transfer) and 2013 c 225 s 117, 2005 c 260 s 2, 1998 c 176 s 68, 1987 c 174 s 5, 1979 c 40 s 12, & 1971 ex.s. c 175 s 17;

(1049)RCW 82.38.170 (Civil and statutory penalties and interest—Deficiency assessments) and 2013 c 225 s 118, 2002 c 183 s 4, 1998 c 176 s 70, 1996 c 104 s 12, 1995 c 274 s 24, 1994 c 262 s 25, 1991 c 339 s 7, 1987 c 174 s 6, 1983 c 242 s 4, 1979 c 40 s 13, 1977 c 26 s 3, 1973 1st ex.s. c 156 s 7, 1972 ex.s. c 138 s 3, & 1971 ex.s. c 175 s 18;

(1050)RCW 82.38.180 (Refunds and credits) and 2013 c 225 s 119, 2007 c 515 s 29, 1998 c 176 s 71, 1972 ex.s. c 138 s 4, & 1971 ex.s. c 175 s 19;

(1051)RCW 82.38.183 (Refund to aeronautics account) and 2013 c 225 s 207;

(1052)RCW 82.38.190 (Claim of refund or credit) and 2013 c 225 s 120, 1998 c 176 s 74, 1997 c 183 s 10, 1996 c 91 s 4, 1979 c 40 s

14, 1973 1st ex.s. c 156 s 8, 1972 ex.s. c 138 s 5, & 1971 ex.s. c 175 s 20;

(1053)RCW 82.38.195 (Date of mailing deemed date of filing or receipt—Timely mailing bars penalties and tolls statutory time limitations) and 2013 c 225 s 202;

(1054)RCW 82.38.200 (Suits for recovery of taxes illegally or erroneously collected) and 1971 ex.s. c 175 s 21;

(1055)RCW 82.38.205 (Injunctions—Writs) and 2013 c 225 s 206;

(1056)RCW 82.38.210 (Tax lien—Filing) and 2013 c 225 s 121, 1998 c 176 s 75, 1979 c 40 s 15, & 1971 ex.s. c 175 s 22;

(1057)RCW 82.38.220 (Delinquency—Notice to debtors—Transfer or disposition of property, credits, or debts prohibited—Lien—Answer) and 2013 c 225 s 122, 1998 c 176 s 76, 1994 c 262 s 26, 1983 c 242 s 5, 1979 c 40 s 16, & 1971 ex.s. c 175 s 23;

(1058)RCW 82.38.230 (Delinquency—Seizure and sale of property—Notice—Distribution of excess) and 2013 c 225 s 123, 2007 c 218 s 78, 1998 c 176 s 77, 1979 c 40 s 17, & 1971 ex.s. c 175 s 24;

(1059)RCW 82.38.235 (Assessments—Warrant—Lien—Filing fee—Writs of execution and garnishment) and 2013 c 225 s 124, 2001 c 146 s 14, 1998 c 176 s 78, & 1979 c 40 s 22;

(1060)RCW 82.38.245 (Bankruptcy proceedings—Notice) and 2013 c 225 s 125 & 1997 c 183 s 9;

(1061)RCW 82.38.255 (Discontinuance, sale, or transfer of business—Notice—Payment of taxes, interest, penalties) and 2013 c 225 s 203;

(1062)RCW 82.38.260 (Administration and enforcement) and 2013 c 225 s 126, 1998 c 176 s 80, 1995 c 274 s 25, 1979 c 40 s 18, & 1971 ex.s. c 175 s 27;

(1063)RCW 82.38.270 (Violations—Penalties) and 2013 c 225 s 127, 2007 c 515 s 30, 2003 c 358 s 14, 2000 2nd sp.s. c 4 s 10, 1995 c 287 s 4, 1979 c 40 s 19, 1977 c 26 s 4, & 1971 ex.s. c 175 s 28;

(1064)RCW 82.38.275 (Investigatory power) and 2013 c 23 s 333 & 1979 c 40 s 20;

(1065)RCW 82.38.280 (State preempts tax field) and 2013 c 225 s 128, 2010 c 106 s 231, 2003 c 350 s 6, 1991 c 173 s 5, 1990 c 42 s 205, 1979 ex.s. c 181 s 6, & 1971 ex.s. c 175 s 29;

(1066)RCW 82.38.290 (Disposition of funds) and 2013 c 225 s 129 & 1971 ex.s. c 175 s 30;

(1067)RCW 82.38.300 (Judicial review and appeals) and 1971 ex.s. c 175 s 31;

(1068)RCW 82.38.310 (Agreement with tribe for fuel taxes) and 2013 c 225 s 130, 2007 c 515 s 31, & 1995 c 320 s 3;

(1069)RCW 82.38.320 (Bulk storage of special fuel by international fuel tax agreement licensee—Authorization to pay tax at time of filing tax return—Schedule—Report—Exemptions) and 2013 c 225 s 131, 2007 c 515 s 32, & 1998 c 176 s 83;

(1070)RCW 82.38.360 (Fuel tax evasion—Seizure and forfeiture) and 2013 c 225 s 132 & 2003 c 358 s 7;

(1071)RCW 82.38.365 (Fuel tax evasion—Forfeiture procedure) and 2013 c 225 s 133 & 2003 c 358 s 8;

(1072)RCW 82.38.370 (Fuel tax evasion—Forfeited property) and 2013 c 225 s 134 & 2003 c 358 s 9;

(1073)RCW 82.38.375 (Fuel tax evasion—Return of seized property) and 2003 c 358 s 10;

(1074)RCW 82.38.380 (Fuel tax evasion—Search and seizure) and 2013 c 225 s 135 & 2003 c 358 s 11;

(1075)RCW 82.38.385 (Rules) and 2013 c 225 s 136 & 2003 c 358 s 12;

(1076)RCW 82.41.010 (Purpose) and 1982 c 161 s 1;

(1077)RCW 82.41.020 (Definitions) and 1982 c 161 s 2;

(1078)RCW 82.41.030 (Motor fuel tax cooperative agreement authorized—Prohibition) and 1982 c 161 s 3;

(1079)RCW 82.41.040 (Amount of tax collected for this state) and 1995 c 274 s 26 & 1982 c 161 s 4;

(1080)RCW 82.41.050 (Provisions of agreement) and 1982 c 161 s 5;

(1081)RCW 82.41.070 (Audits) and 1982 c 161 s 7;

(1082)RCW 82.41.080 (Investigatory power) and 2013 c 23 s 334 & 1982 c 161 s 8;

(1083)RCW 82.41.090 (Appeal procedures) and 1982 c 161 s 9;

(1084)RCW 82.41.100 (Exchange of information) and 1982 c 161 s 10;

(1085)RCW 82.41.110 (Construction and application) and 1982 c 161 s 11;

(1086)RCW 82.41.120 (Implementing rules required) and 1982 c 161 s 12;

(1087)RCW 82.42.010 (Definitions) and 2013 c 225 s 301, 1983 c 49 s 1, 1982 1st ex.s. c 25 s 1, 1979 c 158 s 229, 1969 ex.s. c 254 s 1, & 1967 ex.s. c 10 s 1;

(1088)RCW 82.42.020 (Aircraft fuel tax imposed—Rate) and 2013 c 225 s 302, 2005 c 341 s 3, 2003 c 375 s 5, 1996 c 104 s 13, 1982 1st ex.s. c 25 s 2, 1969 ex.s. c 254 s 2, & 1967 ex.s. c 10 s 2;

(1089)RCW 82.42.030 (Exemptions) and 2013 c 225 s 303, 2005 c 341 s 4, 1989 c 193 s 4, 1982 1st ex.s. c 25 s 4, & 1967 ex.s. c 10 s 3;

(1090)RCW 82.42.040 (Collection of tax—Procedure—Licensing—Surety bond or other security—Records, reports, statements—Extensions during state of emergency—Application—Investigation—Fee—Penalty for false statement (*as amended by 2013 c 23*)) and 2013 c 23 s 335, 2008 c 181 s 507, 1996 c 104 s 14, 1982 1st ex.s. c 25 s 5, 1969 ex.s. c 254 s 3, & 1967 ex.s. c 10 s 4;

(1091)RCW 82.42.040 (Application—Bond—Investigation—Fee—Penalty for false statement (*as amended by 2013 c 225*)) and 2013 c 225 s 304, 2008 c 181 s 507, 1996 c 104 s 14, 1982 1st ex.s. c 25 s 5, 1969 ex.s. c 254 s 3, & 1967 ex.s. c 10 s 4;

(1092)RCW 82.42.055 (Computation and payment of tax—Remittance—Electronic funds transfer) and 2013 c 225 s 405;

(1093)RCW 82.42.065 (Delinquency) and 2013 c 225 s 407;

(1094)RCW 82.42.067 (Delinquency—Seizure and sale of property) and 2013 c 225 s 408;

(1095)RCW 82.42.068 (Payment of tax by a nonlicensee) and 2013 c 225 s 412;

(1096)RCW 82.42.075 (Bonding requirements) and 2013 c 225 s 403;

(1097)RCW 82.42.085 (Violations—Penalties) and 2013 c 225 s 420;

(1098)RCW 82.42.090 (Tax proceeds—Disposition—Aeronautics account) and 2017 3rd sp.s. c 25 s 42, (2013 c 225 s 305 repealed by 2015 c 228 s 39), 1995 c 170 s 1, 1991 sp.s. c 13 s 37, 1985 c 57 s 86, 1982 1st ex.s. c 25 s 8, & 1967 ex.s. c 10 s 9;

(1099)RCW 82.42.095 (Date of mailing deemed date of filing or receipt—Timely mailing bars penalties and tolls statutory time limitations) and 2013 c 225 s 406;

(1100)RCW 82.42.100 (Enforcement) and 2013 c 23 s 336 & 1967 ex.s. c 10 s 10;

(1101)RCW 82.42.110 (Tax upon persons other than distributors—Imposition—Collection—Distribution—Enforcement) and 2013 c 225 s 306, 1982 1st ex.s. c 25 s 9, & 1971 ex.s. c 156 s 5;

(1102)RCW 82.42.115 (Assessments—Warrant—Lien—Filing fee—Writs of execution and garnishment) and 2013 c 225 s 402;

(1103)RCW 82.42.118 (Civil and statutory penalties and interest—Deficiency assessments) and 2013 c 225 s 404;

(1104)RCW 82.42.125 (Bankruptcy proceedings—Notice) and 2013 c 225 s 307 & 1997 c 183 s 11;

(1105)RCW 82.42.130 (Administration and enforcement) and 2013 c 225 s 401;

(1106)RCW 82.42.135 (Discontinuance, sale, or transfer of business—Notice—Payment of taxes, interest, penalties) and 2013 c 225 s 409;

(1107)RCW 82.42.140 (Periodic tax reports) and 2013 c 225 s 413;

(1108)RCW 82.42.145 (Fuel records) and 2013 c 225 s 414;

(1109)RCW 82.42.200 (Injunctions—Writs) and 2013 c 225 s 410;

(1110)RCW 82.42.205 (Suits for recovery of taxes illegally or erroneously collected) and 2013 c 225 s 415;

(1111)RCW 82.42.210 (Denial—Suspension—Revocation) and 2013 c 225 s 411;

(1112)RCW 82.42.220 (Claim of refund or credit) and 2013 c 225 s 416;

(1113)RCW 82.42.230 (Refunds) and 2013 c 225 s 417;

(1114)RCW 82.42.240 (Remedies cumulative) and 2013 c 225 s 418;

(1115)RCW 82.42.250 (Tax lien) and 2013 c 225 s 419;

(1116)RCW 82.44.010 (Definitions) and 2010 c 161 s 1166, 1990 c 42 s 301, 1979 c 107 s 10, 1971 ex.s. c 299 s 54, 1967 c 121 s 4, 1963 c 199 s 1, & 1961 c 15 s 82.44.010;

(1117)RCW 82.44.015 (Ride-sharing passenger motor vehicles excluded—Exemption requirements—Notice—Liability for tax) and 2014 c 97 s 502, 2010 c 161 s 909, 1996 c 244 s 7, 1993 c 488 s 3, 1982 c 142 s 1, & 1980 c 166 s 3;

(1118)RCW 82.44.035 (Valuation of vehicles) and 2010 c 161 s 910 & 2006 c 318 s 1;

(1119)RCW 82.44.060 (Tax requirements—Payment of tax based on registration year—Transfer of ownership) and 2010 c 161 s 911, 2006 c 318 s 3, 1990 c 42 s 304, 1981 c 222 s 12, 1979 c 158 s 233, 1975-'76 2nd ex.s. c 54 s 2, 1975 1st ex.s. c 118 s 14, 1963 c 199 s 4, & 1961 c 15 s 82.44.060;

(1120)RCW 82.44.065 (Appeal of valuation) and 2010 c 161 s 912, 2006 c 318 s 5, & 1990 c 42 s 305;

(1121)RCW 82.44.090 (Penalty for issuing a dealer's license, plates, or a registration without collecting tax) and 2010 c 161 s 913, 2006 c 318 s 6, & 1961 c 15 s 82.44.090;

(1122)RCW 82.44.100 (Tax receipt) and 2010 c 161 s 914, 2006 c 318 s 7, & 1961 c 15 s 82.44.100;

(1123)RCW 82.44.120 (Claims for refunds) and 2010 c 161 s 915, 2006 c 318 s 8, 2003 c 53 s 403, 1993 c 307 s 3, 1990 c 42 s 307, 1989 c 68 s 2, 1983 c 26 s 3, 1979 c 120 s 2, 1975 1st ex.s. c 278 s 95, 1974 ex.s. c 54 s 4, 1967 c 121 s 2, 1963 c 199 s 5, & 1961 c 15 s 82.44.120;

(1124)RCW 82.44.125 (Vehicles subject to tax—Exemptions) and 2010 c 161 s 908;

(1125)RCW 82.44.135 (Local government must contract with department of licensing) and 2006 c 318 s 9;

(1126)RCW 82.44.140 (Director of licensing may act) and 2013 c 23 s 337, 1979 c 158 s 237, 1967 c 121 s 3, & 1961 c 15 s 82.44.140;

(1127)RCW 82.44.190 (Transportation infrastructure account—Deposits and distributions—Subaccounts) and 2017 3rd sp.s. c 25 s 49 & 1996 c 262 s 2;

(1128)RCW 82.44.195 (Transportation infrastructure account—Highway infrastructure account—Finding—Intent—Purpose—1996 c 262) and 1996 c 262 s 1;

(1129)RCW 82.44.200 (Electric vehicle charging infrastructure account) and 2015 3rd sp.s. c 44 s 404;

(1130)RCW 82.44.900 (Severability—Construction—1961 c 15) and 1961 c 15 s 82.44.900;

(1131)RCW 82.45.010 ("Sale" defined) and 2014 c 58 s 24 & 2010 1st sp.s. c 23 s 207;

(1132)RCW 82.45.020 ("Seller" defined) and 1980 c 154 s 1 & 1969 ex.s. c 223 s 28A.45.020;

(1133)RCW 82.45.030 ("Selling price," "total consideration paid or contracted to be paid," defined) and 2011 c 58 s 15, 1993 sp.s. c 25 s 503, & 1969 ex.s. c 223 s 28A.45.030;

(1134)RCW 82.45.032 (Additional definitions) and 2001 c 282 s 2, 1993 sp.s. c 25 s 504, 1986 c 211 s 1, 1984 c 192 s 1, & 1979 ex.s. c 266 s 1;

(1135)RCW 82.45.033 ("Controlling interest" defined) and 2010 1st sp.s. c 23 s 208 & 1993 sp.s. c 25 s 505;

(1136)RCW 82.45.035 (Determining selling price of leases with option to purchase—Mining property—Payment, security when selling price not separately stated) and 1969 ex.s. c 223 s 28A.45.035;

(1137)RCW 82.45.060 (Tax on sale of property) and 2017 3rd sp.s. c 10 s 13 & 2013 2nd sp.s. c 9 s 6;

(1138)RCW 82.45.065 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1718;

(1139)RCW 82.45.070 (Tax is lien on property—Enforcement) and 2010 1st sp.s. c 23 s 209 & 1969 ex.s. c 223 s 28A.45.070;

(1140)RCW 82.45.080 (Tax is seller's obligation—Choice of remedies) and 2010 1st sp.s. c 23 s 210, 1980 c 154 s 3, & 1969 ex.s. c 223 s 28A.45.080;

(1141)RCW 82.45.090 (Payment of tax and fee—Evidence of payment—Recording—Sale of beneficial interest) and 2017 c 142 s 3, 2009 c 350 s 8, 2003 c 53 s 404, 1993 sp.s. c 25 s 506, 1991 c 327 s 6, 1990 c 171 s 7, 1984 c 192 s 2, 1980 c 154 s 4, 1979 ex.s. c 266 s 2, & 1969 ex.s. c 223 s 28A.45.090;

(1142)RCW 82.45.100 (Tax payable at time of sale—Interest, penalties on unpaid or delinquent taxes—Notice—Prohibition on certain assessments or refunds—Deposit of penalties) and 2010 1st sp.s. c 23 s 211, 2007 c 111 s 112, 1997 c 157 s 4, 1996 c 149 s 5, 1993 sp.s. c 25 s 507, 1988 c 286 s 5, 1982 c 176 s 1, & 1981 c 167 s 2;

(1143)RCW 82.45.105 (Single-family residential property, tax credit when subsequent transfer of within nine months for like property) and 1969 ex.s. c 223 s 28A.45.105;

(1144)RCW 82.45.150 (Applicability of general administrative provisions—Departmental rules, scope—Real estate excise tax affidavit form—Departmental audit) and 2014 c 97 s 307, 2014 c 58 s 26, 1996 c 149 s 6, 1994 c 137 s 1, 1993 sp.s. c 25 s 509, 1981 c 167 s 1, & 1980 c 154 s 5;

(1145)RCW 82.45.180 (Disposition of proceeds) and 2013 c 251 s 11, 2010 1st sp.s. c 26 s 9, 2009 c 308 s 5, & 2006 c 312 s 1;

(1146)RCW 82.45.190 (Exemptions—State route No. 16 corridor transportation systems and facilities) and 1998 c 179 s 7;

(1147)RCW 82.45.195 (Exemptions—Standing timber sales) and 2014 c 97 s 308, 2010 1st sp.s. c 23 s 518, & 2007 c 48 s 7;

(1148)RCW 82.45.197 (Exemptions—Inheritance—Documents required) and 2016 c 174 s 2, 2014 c 58 s 25, & 2008 c 269 s 1;

(1149)RCW 82.45.210 (State assistance for county electronic processing and reporting of taxes—Grant program) and 2012 c 198 s 7, 2006 c 312 s 2, & 2005 c 480 s 4;

(1150)RCW 82.45.220 (Failure to report transfer of controlling interest) and 2010 1st sp.s. c 23 s 212 & 2005 c 326 s 3;

(1151)RCW 82.45.900 (Chapter 82.46 RCW ordinances in effect on July 1, 1993—Application under chapter 82.45 RCW);

(1152)RCW 82.46.010 (Tax on sale of real property authorized—Proceeds dedicated to local capital projects—Additional tax authorized—Maximum rates) and 2015 2nd sp.s. c 10 s 1, 2014 c 44 s 1, 2011 c 354 s 1, 1994 c 272 s 1, 1992 c 221 s 1, 1990 1st ex.s. c 17 s 36, & 1982 1st ex.s. c 49 s 11;

(1153)RCW 82.46.015 (Maintenance of capital projects—Use of tax funds) and 2016 c 138 s 3 & 2015 2nd sp.s. c 10 s 2;

(1154)RCW 82.46.021 (Referendum procedure to repeal or alter tax) and 2015 c 53 s 98, 2000 c 103 s 16, & 1983 c 99 s 3;

(1155)RCW 82.46.030 (Distribution of proceeds) and 2000 c 103 s 17, 1992 c 221 s 2, 1990 1st ex.s. c 17 s 37, & 1982 1st ex.s. c 49 s 13;

(1156)RCW 82.46.035 (Additional tax—Certain counties and cities—Ballot proposition—Use limited to capital projects—Temporary rescindment for noncompliance) and 2011 c 354 s 3, (2011 c 354 s 2 expired June 30, 2012), & (2009 c 211 s 1 expired June 30, 2012);

(1157)RCW 82.46.037 (Maintenance of capital projects—Use of additional tax funds) and 2017 3rd sp.s. c 16 s 6, 2016 c 138 s 4, & 2015 2nd sp.s. c 10 s 3;

(1158)RCW 82.46.040 (Tax is lien on property—Enforcement) and 1990 1st ex.s. c 17 s 39, 1990 1st ex.s. c 5 s 4, & 1982 1st ex.s. c 49 s 14;

(1159)RCW 82.46.050 (Tax is seller's obligation—Choice of remedies) and 1990 1st ex.s. c 17 s 40 & 1982 1st ex.s. c 49 s 15;

(1160)RCW 82.46.060 (Payment of tax—Evidence of payment—Recording) and 1990 1st ex.s. c 17 s 41, 1990 1st ex.s. c 5 s 5, & 1982 1st ex.s. c 49 s 16;

(1161)RCW 82.46.070 (Additional excise tax—Acquisition and maintenance of conservation areas) and 1990 1st ex.s. c 5 s 3;

(1162)RCW 82.46.075 (Additional excise tax—Affordable housing) and 2002 c 343 s 1;

(1163)RCW 82.46.080 (Notice to county treasurer) and 1998 c 106 s 10;

(1164)RCW 82.46.900 (Chapter 82.46 RCW ordinances in effect on July 1, 1993—Application under chapter 82.45 RCW) and 1993 sp.s. c 25 s 508;

(1165)RCW 82.47.010 (Definitions) and 2014 c 216 s 206, 1998 c 176 s 85, & 1991 c 173 s 2;

(1166)RCW 82.47.020 (Tax authority) and 1991 c 173 s 1;

(1167)RCW 82.47.030 (Proceeds) and 1991 c 173 s 3;

(1168)RCW 82.48.010 (Definitions) and 2013 c 56 s 2, 1995 c 318 s 4, 1987 c 220 s 5, 1983 2nd ex.s. c 3 s 21, 1979 c 158 s 239, 1967 ex.s. c 9 s 1, & 1961 c 15 s 82.48.010;

(1169)RCW 82.48.020 (Excise tax imposed on aircraft—Out-of-state registration to avoid tax, liability—Penalties) and 2000 c 229 s 4, 1999 c 277 s 7, 1993 c 238 s 5, 1992 c 154 s 1, 1987 c 220 s 6, 1983 c 7 s 27, 1979 c 158 s 240, 1967 ex.s. c 149 s 27, 1967 ex.s. c 9 s 2, & 1961 c 15 s 82.48.020;

(1170)RCW 82.48.030 (Amount of tax) and 2013 c 56 s 3, 1983 2nd ex.s. c 3 s 22, 1967 ex.s. c 9 s 3, 1963 c 199 s 6, & 1961 c 15 s 82.48.030;

(1171)RCW 82.48.035 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1719;

(1172)RCW 82.48.060 (Is in addition to other taxes) and 1961 c 15 s 82.48.060;

(1173)RCW 82.48.070 (Tax receipt) and 1987 c 220 s 7, 1967 ex.s. c 9 s 4, & 1961 c 15 s 82.48.070;

(1174)RCW 82.48.080 (Payment and distribution of taxes) and 2015 3rd sp.s. c 6 s 901, 1995 c 170 s 2, 1987 c 220 s 8, 1974 ex.s. c 54 s 8, 1967 ex.s. c 9 s 5, & 1961 c 15 s 82.48.080;

(1175)RCW 82.48.090 (Refund of excessive tax payment and interest) and 1992 c 154 s 2, 1989 c 378 s 25, 1987 c 220 s 9, 1985 c 414 s 5, 1975 1st ex.s. c 278 s 96, & 1961 c 15 s 82.48.090;

(1176)RCW 82.48.100 (Exempt aircraft. (*Effective until January 1, 2020.*)) and 2013 2nd sp.s. c 13 s 1105, 2010 1st sp.s. c 12 s 2, 1999 c 302 s 3, 1965 ex.s. c 173 s 28, & 1961 c 15 s 82.48.100;

(1177)RCW 82.48.100 (Exempt aircraft. (*Effective January 1, 2020, until July 1, 2021.*)) and 2013 2nd sp.s. c 13 s 1105, 2010 1st sp.s. c 12 s 2, 1999 c 302 s 3, 1965 ex.s. c 173 s 28, & 1961 c 15 s 82.48.100;

(1178)RCW 82.48.100 (Exempt aircraft. (*Effective July 1, 2021.*)) and 1999 c 302 s 3, 1965 ex.s. c 173 s 28, & 1961 c 15 s 82.48.100;

(1179)RCW 82.48.110 (Aircraft not to be subject to ad valorem tax—Exceptions) and 1967 ex.s. c 9 s 6 & 1961 c 15 s 82.48.110;

(1180)RCW 82.49.010 (Excise tax imposed—Failure to register—Out-of-state registration to avoid tax, liability—Penalties) and 2014 c 195 s 503, 2010 c 161 s 1044, 2000 c 229 s 5, 1999 c 277 s 8, 1993 c 238 s 6, 1992 c 154 s 3, 1983 2nd ex.s. c 3 s 42, & 1983 c 7 s 9;

(1181)RCW 82.49.020 (Exemptions) and 1984 c 250 s 1 & 1983 2nd ex.s. c 3 s 43;

(1182)RCW 82.49.030 (Payment of tax—Deposit in general fund) and 2010 c 161 s 1045, 2000 c 103 s 18, 1991 sp.s. c 16 s 925, 1989 c 393 s 10, & 1983 c 7 s 10;

(1183)RCW 82.49.040 (Depreciation schedule for use in determining fair market value) and 1983 c 7 s 11;

(1184)RCW 82.49.050 (Appraisal of vessel by department of revenue) and 1983 c 7 s 12;

(1185)RCW 82.49.060 (Disputes as to appraised value or status as taxable—Petition for conference or reduction of tax—Appeal to board

of tax appeals—Independent appraisal) and 1993 c 33 s 1 & 1983 c 7 s 13;

(1186)RCW 82.49.065 (Refunds—When, to whom—Amounts) and 2010 c 161 s 1046, 2003 c 53 s 405, 1992 c 154 s 4, & 1989 c 68 s 3;

(1187)RCW 82.49.080 (Vessels not registered as required under chapter 88.02 RCW—Penalty) and 2014 c 195 s 502;

(1188)RCW 82.49.900 (Construction—Severability—Effective dates—1983 c 7);

(1189)RCW 82.50.010 (Definitions) and 1989 c 337 s 20, 1979 c 107 s 11, 1977 ex.s. c 22 s 6, 1971 ex.s. c 299 s 35, 1967 ex.s. c 149 s 44, & 1961 c 15 s 82.50.010;

(1190)RCW 82.50.060 (Tax additional) and 1961 c 15 s 82.50.060;

(1191)RCW 82.50.075 (Extensions during state of emergency) and 2008 c 181 s 508;

(1192)RCW 82.50.090 (Unlawful issuance of tax receipt—Penalty) and 1961 c 15 s 82.50.090;

(1193)RCW 82.50.170 (Refund, collection of erroneous amounts—Penalty for false statement) and 2003 c 53 s 406 & 1992 c 154 s 6;

(1194)RCW 82.50.250 (Term "house trailer" construed) and 2011 c 171 s 124 & 1967 ex.s. c 149 s 59;

(1195)RCW 82.50.425 (Valuation of travel trailers and campers) and 1990 c 42 s 323;

(1196)RCW 82.50.435 (Appeal of valuation) and 1990 c 42 s 324;

(1197)RCW 82.50.440 (Tax receipt—Records) and 1979 c 158 s 242, 1975 1st ex.s. c 9 s 2, & 1971 ex.s. c 299 s 59;

(1198)RCW 82.50.460 (Notice of amount of tax payable—Contents) and 1979 c 123 s 3, 1975 1st ex.s. c 118 s 17, & 1971 ex.s. c 299 s 61;

(1199)RCW 82.50.520 (Exemptions) and 2013 c 23 s 338, 1983 c 26 s 4, 1979 c 123 s 4, & 1971 ex.s. c 299 s 67;

(1200)RCW 82.50.530 (Ad valorem taxes prohibited as to mobile homes, travel trailers or campers—Loss of identity, subject to property tax) and 1999 c 92 s 1, 1993 c 32 s 1, 1981 c 304 s 32, & 1971 ex.s. c 299 s 68;

(1201)RCW 82.50.540 (Taxed and licensed travel trailers or campers entitled to use of streets and highways) and 1971 ex.s. c 299 s 69;

(1202)RCW 82.50.901 (Effective dates—Operative dates—Expiration dates—1971 ex.s. c 299 §§ 35-76) and 1971 ex.s. c 299 s 53;

(1203)RCW 82.52.010 (State accepts provisions of federal (Buck) act) and 1961 c 15 s 82.52.010;

(1204)RCW 82.52.020 (State's tax laws made applicable to federal areas—Exception) and 1961 c 15 s 82.52.020;

(1205)RCW 82.56.010 (Compact) and 1967 c 125 s 1;

(1206)RCW 82.56.020 (Director of revenue to represent state) and 1979 c 107 s 12 & 1967 c 125 s 2;

(1207)RCW 82.56.030 (Director may be represented by alternate) and 2013 c 23 s 339 & 1967 c 125 s 3;

(1208)RCW 82.56.040 (Political subdivisions—Appointment of persons to represent—Consultations with) and 2013 c 23 s 340 & 1967 c 125 s 4;

(1209)RCW 82.56.050 (Interstate audits article of compact declared to be in force in this state) and 1967 c 125 s 5;

(1210)RCW 82.58.005 (Findings) and 2002 c 267 s 3;

(1211)RCW 82.58.010 (Definitions) and 2002 c 267 s 2;

(1212)RCW 82.58.020 (Multistate discussions) and 2010 1st sp.s. c 7 s 17 & 2002 c 267 s 4;

(1213)RCW 82.58.030 (Streamlined sales and use tax agreement) and 2002 c 267 s 5;

(1214)RCW 82.58.040 (State adoption of agreement—Existing laws unaffected) and 2002 c 267 s 6;

(1215)RCW 82.58.050 (Requirements for agreement) and 2004 c 153 s 401 & 2002 c 267 s 7;

(1216)RCW 82.58.060 (General purpose of agreement) and 2002 c 267 s 8;

(1217)RCW 82.58.070 (Agreement for benefit of member states only—No legal action) and 2002 c 267 s 9;

(1218)RCW 82.58.080 (Certified service provider—Certified automated system) and 2002 c 267 s 10;

(1219)RCW 82.58.090 (Legislation to conform state law) and 2002 c 267 s 11;

(1220)RCW 82.58.900 (Short title) and 2002 c 267 s 1;

(1221)RCW 82.58.901 (Effective date—2002 c 267 §§ 1-9) and 2002 c 267 s 12;

(1222)RCW 82.58.902 (Contingent effective date—2002 c 267 §§ 10 and 11) and 2002 c 267 s 13;

(1223)RCW 82.60.010 (Legislative findings and declaration) and 2010 1st sp.s. c 16 s 1 & 1985 c 232 s 1;

(1224)RCW 82.60.020 (Definitions) and 2010 1st sp.s. c 16 s 2, 2010 c 114 s 138, 2006 c 142 s 1, 2004 c 25 s 3, 1999 sp.s. c 9 s 2, 1999 c 164 s 301, 1996 c 290 s 4, & 1995 1st sp.s. c 3 s 5;

(1225)RCW 82.60.025 (Deferral eligibility requirements) and 2010 1st sp.s. c 16 s 4;

(1226)RCW 82.60.030 (Application for deferral—Contents. (*Expires July 1, 2020.*)) and 2010 1st sp.s. c 16 s 5, 1994 sp.s. c 1 s 2, & 1985 c 232 s 3;

(1227)RCW 82.60.040 (Issuance of tax deferral certificate. (*Expires July 1, 2020.*)) and 2010 1st sp.s. c 16 s 6, 2004 c 25 s 4, 1999 c 164 s 302, 1997 c 156 s 5, 1995 1st sp.s. c 3 s 6, 1994 sp.s. c 1 s 3, 1986 c 116 s 13, & 1985 c 232 s 4;

(1228)RCW 82.60.049 (Additional eligible projects) and 2010 1st sp.s. c 16 s 7, 2004 c 25 s 5, 2000 c 106 s 8, & 1999 c 164 s 304;

(1229)RCW 82.60.060 (Repayment schedule) and 2010 1st sp.s. c 16 s 8, 2000 c 106 s 5, & 1985 c 232 s 5;

(1230)RCW 82.60.063 (Repayment of deferred taxes—Relief) and 2010 1st sp.s. c 16 s 10;

(1231)RCW 82.60.065 (Tax deferral on construction labor and investment projects—Repayment forgiven) and 1995 1st sp.s. c 3 s 8, 1994 sp.s. c 1 s 6, & 1986 c 116 s 14;

(1232)RCW 82.60.070 (Annual survey by recipients—Assessment of taxes, interest. (*Effective until January 1, 2018.*)) and 2010 1st

sp.s. c 16 s 9, 2010 c 114 s 139, 2004 c 25 s 7, 1999 c 164 s 303, 1995 1st sp.s. c 3 s 9, 1994 sp.s. c 1 s 5, & 1985 c 232 s 6;

(1233)RCW 82.60.070 (Annual tax performance report by recipients—Assessment of taxes, interest. (*Effective January 1, 2018.*)) and 2017 c 135 s 36, 2010 1st sp.s. c 16 s 9, 2010 c 114 s 139, 2004 c 25 s 7, 1999 c 164 s 303, 1995 1st sp.s. c 3 s 9, 1994 sp.s. c 1 s 5, & 1985 c 232 s 6;

(1234)RCW 82.60.080 (Employment and wage determinations) and 2000 c 106 s 6 & 1985 c 232 s 7;

(1235)RCW 82.60.090 (Applicability of general administrative provisions) and 1985 c 232 s 8;

(1236)RCW 82.60.100 (Applications, reports, and information subject to disclosure) and 2010 c 106 s 106 & 1987 c 49 s 1;

(1237)RCW 82.60.120 (Qualifying county list—2010 1st sp.s. c 16) and 2010 1st sp.s. c 16 s 3;

(1238)RCW 82.62.010 (Definitions) and 2010 1st sp.s. c 16 s 11, 2010 c 106 s 232, 2007 c 485 s 1, 2001 c 320 s 12, 1999 sp.s. c 9 s 3, 1999 c 164 s 305, 1996 c 290 s 5, 1994 sp.s. c 7 s 705, 1993 sp.s. c 25 s 410, 1988 c 42 s 17, & 1986 c 116 s 15;

(1239)RCW 82.62.020 (Application for tax credits—Contents) and 2007 c 485 s 2 & 1986 c 116 s 16;

(1240)RCW 82.62.030 (Allowance of tax credits—Limitations) and 2007 c 485 s 3, 2001 c 320 s 13, 1999 c 164 s 306, 1997 c 366 s 5, 1996 c 1 s 3, & 1986 c 116 s 17;

(1241)RCW 82.62.045 (Tax credits for eligible business projects in designated community empowerment zones) and 2007 c 485 s 4 & 1999 c 164 s 307;

(1242)RCW 82.62.050 (Tax credit recipients to report to department—Payment of taxes and interest by ineligible recipients) and 2007 c 485 s 5, 2001 c 320 s 14, & 1986 c 116 s 18;

(1243)RCW 82.62.060 (Employment and wage determinations) and 2000 c 106 s 7 & 1986 c 116 s 19;

(1244)RCW 82.62.070 (Applicability of general administrative provisions) and 1986 c 116 s 20;

(1245)RCW 82.62.080 (Applications, reports, and other information subject to disclosure) and 2010 c 106 s 107 & 1987 c 49 s 3;

(1246)RCW 82.62.901 (Effective date—1986 c 116 §§ 15-20) and 1986 c 116 s 24;

(1247)RCW 82.63.005 (Findings—Intent to create a contract) and 2004 c 2 s 1 & 1994 sp.s. c 5 s 1;

(1248)RCW 82.63.010 (Definitions) and 2015 3rd sp.s. c 5 s 303;

(1249)RCW 82.63.020 (Application—Annual survey—Reports. (*Effective until January 1, 2018.*)) and 2010 c 114 s 140, 2009 c 268 s 3, 2004 c 2 s 4, & 1994 sp.s. c 5 s 4;

(1250)RCW 82.63.020 (Application—Annual tax performance report—Reports. (*Effective January 1, 2018.*)) and 2017 c 135 s 37, 2010 c 114 s 140, 2009 c 268 s 3, 2004 c 2 s 4, & 1994 sp.s. c 5 s 4;

(1251)RCW 82.63.045 (Repayment not required—Repayment schedule for unqualified investment project—Exceptions. (*Effective until January 1, 2018.*)) and 2010 c 114 s 141, 2009 c 268 s 5, 2004 c 2 s 6, 2000 c 106 s 10, & 1995 1st sp.s. c 3 s 13;

(1252)RCW 82.63.045 (Repayment not required—Repayment schedule for unqualified investment project—Exceptions. (*Effective January 1, 2018.*)) and 2017 c 135 s 38, 2010 c 114 s 141, 2009 c 268 s 5, 2004 c 2 s 6, 2000 c 106 s 10, & 1995 1st sp.s. c 3 s 13;

(1253)RCW 82.63.060 (Administration) and 1994 sp.s. c 5 s 8;

(1254)RCW 82.63.065 (Administration—Department may adopt rules) and 2009 c 268 s 6;

(1255)RCW 82.63.070 (Public disclosure) and 2010 c 106 s 108, 2004 c 2 s 7, & 1994 sp.s. c 5 s 9;

(1256)RCW 82.63.090 (Multiple qualified buildings) and 2009 c 268 s 4;

(1257)RCW 82.63.900 (Effective date—1994 sp.s. c 5) and 1994 sp.s. c 5 s 12;

(1258)RCW 82.64.010 (Definitions) and 1994 sp.s. c 7 s 905 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 1, & 1989 c 271 s 505;

(1259)RCW 82.64.020 (Tax imposed—Wholesale, retail—Revenue deposited in the general fund) and 2009 c 479 s 72, 1994 sp.s. c 7 s 906 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 2, & 1989 c 271 s 506;

(1260)RCW 82.64.025 (Tax preferences—Expiration dates) and 2013 2nd sp.s. c 13 s 1720;

(1261)RCW 82.64.030 (Exemptions) and 1994 sp.s. c 7 s 907 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 3, & 1989 c 271 s 507;

(1262)RCW 82.64.040 (Credit against tax) and 1994 sp.s. c 7 s 908 (Referendum Bill No. 43, approved November 8, 1994), 1991 c 80 s 7, & 1989 c 271 s 508;

(1263)RCW 82.64.050 (Wholesaler to collect tax from buyer) and 1991 c 80 s 4;

(1264)RCW 82.64.901 (Effective dates—1989 c 271);

(1265)RCW 82.64.902 (Severability—1989 c 271);

(1266)RCW 82.65A.010 (Expiration date defined) and 1992 c 80 s 1;

(1267)RCW 82.65A.020 (Definitions. (*Contingent expiration date.*)) and 2010 c 94 s 30 & 1992 c 80 s 2;

(1268)RCW 82.65A.030 (Tax imposed. (*Contingent expiration date.*)) and 2010 c 94 s 31, 1993 c 276 s 1, & 1992 c 80 s 3;

(1269)RCW 82.65A.040 (Administration. (*Contingent expiration date.*)) and 1992 c 80 s 4;

(1270)RCW 82.65A.900 (Expiration date—Savings—Application—1992 c 80) and 1992 c 80 s 6;

(1271)RCW 82.65A.901 (Effective date—1992 c 80) and 1992 c 80 s 7;

(1272)RCW 82.66.010 (Definitions) and 1995 c 352 s 1;

(1273)RCW 82.66.020 (Application for deferral—Contents—Ruling) and 1995 c 352 s 2;

(1274)RCW 82.66.040 (Repayment schedule—Interest, penalties) and 1998 c 339 s 1 & 1995 c 352 s 4;

(1275)RCW 82.66.050 (Applications not confidential) and 1995 c 352 s 6;

(1276)RCW 82.66.060 (Administration) and 1995 c 352 s 5;

(1277)RCW 82.66.901 (Effective date—1995 c 352) and 1995 c 352 s 9;

(1278)RCW 82.70.010 (Definitions. (*Expires July 1, 2024.*)) and 2005 c 297 s 1 & 2003 c 364 s 1;

(1279)RCW 82.70.020 (Tax credit authorized. (*Expires July 1, 2024.*)) and 2015 3rd sp.s. c 44 s 413, 2015 1st sp.s. c 10 s 708, 2014 c 222 s 704, 2013 c 306 s 718, 2005 c 297 s 3, & 2003 c 364 s 2;

(1280)RCW 82.70.025 (Application for tax credit. (*Expires July 1, 2024.*)) and 2015 3rd sp.s. c 44 s 417 & 2005 c 297 s 2;

(1281)RCW 82.70.030 (False statement in application—Penalty. (*Expires July 1, 2024.*)) and 2005 c 297 s 4 & 2003 c 364 s 3;

(1282)RCW 82.70.040 (Tax credit limitations. (*Expires July 1, 2024.*)) and 2016 c 32 s 3, 2015 3rd sp.s. c 44 s 414, 2015 1st sp.s. c 10 s 709, 2014 c 222 s 705, 2013 c 306 s 719, 2005 c 297 s 5, & 2003 c 364 s 4;

(1283)RCW 82.70.050 (Fund transfer. (*Expires January 1, 2025.*)) and 2015 3rd sp.s. c 44 s 415, 2015 1st sp.s. c 10 s 710, 2014 c 222 s 706, & 2003 c 364 s 5;

(1284)RCW 82.70.060 (Commute trip reduction board. (*Expires July 1, 2024.*)) and 2015 3rd sp.s. c 44 s 418, 2005 c 319 s 138, & 2003 c 364 s 6;

(1285)RCW 82.70.070 (Administration. (*Expires July 1, 2024.*)) and 2003 c 364 s 7;

(1286)RCW 82.70.900 (Expiration of chapter. (*Expires July 1, 2024.*)) and 2015 3rd sp.s. c 44 s 416, 2015 1st sp.s. c 10 s 711, 2014 c 222 s 707, 2013 c 306 s 720, & 2003 c 364 s 8;

(1287)RCW 82.73.010 (Definitions) and 2010 c 30 s 4;

(1288)RCW 82.73.020 (Application for credit. (*Effective until January 1, 2018.*)) and 2005 c 514 s 903;

(1289)RCW 82.73.020 (Application for credit. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 102 & 2005 c 514 s 903;

(1290)RCW 82.73.025 (Approved contribution deadline for tax credit. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 104;

(1291)RCW 82.73.030 (Credit authorized—Limitations. (*Effective until January 1, 2018.*)) and 2005 c 514 s 904;

(1292)RCW 82.73.030 (Credit authorized—Limitations. (*Effective January 1, 2018; contingent expiration date.*)) and 2017 3rd sp.s. c 37 s 103 & 2005 c 514 s 904;

(1293)RCW 82.73.040 (Filing requirements) and 2005 c 514 s 905;

(1294)RCW 82.73.050 (Administrative assistance by archaeology and historic preservation) and 2010 c 30 s 5 & 2005 c 514 s 906;

(1295)RCW 82.73.060 (Application of chapter 82.32 RCW) and 2005 c 514 s 907;

(1296)RCW 82.74.010 (Definitions) and 2006 c 354 s 6 & 2005 c 513 s 4;

(1297)RCW 82.74.020 (Application for tax deferral) and 2005 c 513 s 5;

(1298)RCW 82.74.040 (Annual survey. (*Effective until January 1, 2018.*)) and 2010 c 114 s 142, 2006 c 354 s 8, & 2005 c 513 s 7;

(1299)RCW 82.74.040 (Annual tax performance report. (*Effective January 1, 2018.*)) and 2017 c 135 s 39, 2010 c 114 s 142, 2006 c 354 s 8, & 2005 c 513 s 7;

(1300)RCW 82.74.050 (Repayment of deferred taxes. (*Effective until January 1, 2018.*)) and 2010 c 114 s 143, 2006 c 354 s 9, & 2005 c 513 s 8;

(1301)RCW 82.74.050 (Repayment of deferred taxes. (*Effective January 1, 2018.*)) and 2017 c 135 s 40, 2010 c 114 s 143, 2006 c 354 s 9, & 2005 c 513 s 8;

(1302)RCW 82.74.060 (Application of chapter 82.32 RCW) and 2005 c 513 s 9;

(1303)RCW 82.74.070 (Confidentiality of applications) and 2010 c 106 s 109 & 2005 c 513 s 10;

(1304)RCW 82.75.005 (Findings—Intent) and 2006 c 178 s 1;

(1305)RCW 82.75.010 (Definitions) and 2010 c 114 s 145, 2009 c 549 s 1033, & 2006 c 178 s 2;

(1306)RCW 82.75.020 (Application for tax deferral) and 2010 c 114 s 146 & 2006 c 178 s 3;

(1307)RCW 82.75.040 (Repayment of deferred taxes. (*Effective until January 1, 2018.*)) and 2010 c 114 s 147 & 2006 c 178 s 5;

(1308)RCW 82.75.040 (Repayment of deferred taxes. (*Effective January 1, 2018.*)) and 2017 c 135 s 41, 2010 c 114 s 147, & 2006 c 178 s 5;

(1309)RCW 82.75.050 (Application of chapter 82.32 RCW) and 2006 c 178 s 6;

(1310)RCW 82.75.060 (Confidentiality of applications) and 2010 c 106 s 110 & 2006 c 178 s 7;

(1311)RCW 82.75.070 (Annual survey requirement. (*Effective until January 1, 2018.*)) and 2010 c 114 s 144;

(1312)RCW 82.75.070 (Annual tax performance report requirement. (*Effective January 1, 2018.*)) and 2017 c 135 s 42 & 2010 c 114 s 144;

(1313)RCW 82.80.005 ("District" defined) and 2002 c 56 s 415;

(1314)RCW 82.80.010 (Motor vehicle and special fuel tax) and 2014 c 216 s 203, 2013 c 225 s 641, 2003 c 350 s 1, 1998 c 176 s 86, 1991 c 339 s 12, & 1990 c 42 s 201;

(1315)RCW 82.80.030 (Commercial parking tax) and 2005 c 336 s 24, 2002 c 56 s 412, & 1990 c 42 s 208;

(1316)RCW 82.80.035 (Commercial parking tax for passenger-only ferry service districts—Definitions) and 2015 3rd sp.s. c 44 s 316;

(1317)RCW 82.80.070 (Use of revenues) and 2017 3rd sp.s. c 25 s 43, 2005 c 319 s 139, 2002 c 56 s 413, & 1991 c 141 s 4;

(1318)RCW 82.80.080 (Distribution of taxes) and 2002 c 56 s 414, 1998 c 281 s 2, & 1990 c 42 s 213;

(1319)RCW 82.80.090 (Referendum) and 2015 c 53 s 99 & 1990 c 42 s 214;

(1320)RCW 82.80.100 (Regional transportation investment district—Local option vehicle license fee) and 2011 c 171 s 125 & 2002 c 56 s 408;

(1321)RCW 82.80.110 (Motor vehicle and special fuel tax—Dedication by county to regional transportation investment district plan) and 2014 c 216 s 204, 2013 c 225 s 642, & 2003 c 350 s 2;

(1322)RCW 82.80.120 (Motor vehicle and special fuel tax—Regional transportation investment district) and 2014 c 216 s 205, 2013 c 225 s 643, 2010 c 106 s 233, 2006 c 311 s 18, & 2003 c 350 s 3;

(1323)RCW 82.80.130 (Passenger-only ferry service—Local option motor vehicle excise tax authorized) and 2010 c 161 s 916, 2006 c 318 s 4, & 2003 c 83 s 206;

(1324)RCW 82.80.140 (Vehicle fee—Transportation benefit district—Exemptions) and 2015 3rd sp.s. c 44 s 310, 2010 c 161 s 917, 2007 c 329 s 2, & 2005 c 336 s 16;

(1325)RCW 82.80.900 (Purpose—Effective dates—Application—Implementation—1990 c 42);

(1326)RCW 82.82.010 (Definitions) and 2008 c 15 s 1;

(1327)RCW 82.82.020 (Application for deferral—Annual survey. (*Effective until January 1, 2018.*)) and 2010 c 114 s 148 & 2008 c 15 s 2;

(1328)RCW 82.82.020 (Application for deferral—Annual tax performance report. (*Effective January 1, 2018.*)) and 2017 c 135 s 43, 2010 c 114 s 148, & 2008 c 15 s 2;

(1329)RCW 82.82.030 (Deferral certificate) and 2008 c 15 s 3;

(1330)RCW 82.82.040 (Repayment of deferred taxes. (*Effective until January 1, 2018.*)) and 2010 c 114 s 149 & 2008 c 15 s 5;

(1331)RCW 82.82.040 (Repayment of deferred taxes. (*Effective January 1, 2018.*)) and 2017 c 135 s 44, 2010 c 114 s 149, & 2008 c 15 s 5;

(1332)RCW 82.82.050 (Qualified employment positions—Requirements) and 2008 c 15 s 6;

(1333)RCW 82.85.010 (Findings—Tax preference performance statement. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 401;

(1334)RCW 82.85.010 (Findings—Tax preference performance statement. (*Effective January 1, 2018, until January 1, 2026.*)) and 2017 3rd sp.s. c 37 s 801 & 2015 3rd sp.s. c 6 s 401;

(1335)RCW 82.85.020 (Definitions. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 402;

(1336)RCW 82.85.020 (Definitions. (*Effective January 1, 2018, until January 1, 2026.*)) and 2017 3rd sp.s. c 37 s 802 & 2015 3rd sp.s. c 6 s 402;

(1337)RCW 82.85.030 (Deferral eligibility—Lessor or owner of qualified building. (*Expires January 1, 2026.*)) and 2015 3rd sp.s. c 6 s 403;

(1338)RCW 82.85.040 (Deferral application. (*Effective until January 1, 2018.*)) and 2015 3rd sp.s. c 6 s 404;

(1339)RCW 82.85.040 (Deferral application. (*Effective January 1, 2018, until January 1, 2026.*)) and 2017 3rd sp.s. c 37 s 803 & 2015 3rd sp.s. c 6 s 404;

(1340)RCW 82.85.050 (Deferral certificate—Issued by the department. (*Expires January 1, 2026.*)) and 2015 3rd sp.s. c 6 s 405;

(1341)RCW 82.85.060 (Repayment—Deferred taxes) and 2015 3rd sp.s. c 6 s 406;

(1342)RCW 82.85.070 (Invest in Washington account—Created—Funded) and 2015 3rd sp.s. c 6 s 407;

(1343)RCW 82.85.080 (Annual survey) and 2015 3rd sp.s. c 6 s 408;

(1344)RCW 82.85.900 (Short title) and 2015 3rd sp.s. c 6 s 409;

(1345)RCW 82.98.010 (Continuation of existing law) and 1961 c 15 s 82.98.010;

(1346)RCW 82.98.020 (Title, chapter, section headings not part of law) and 1961 c 15 s 82.98.020;

(1347)RCW 82.98.030 (Invalidity of part of title not to affect remainder) and 1961 c 15 s 82.98.030;

(1348)RCW 82.98.035 (Saving—1967 ex.s. c 149) and 1967 ex.s. c 149 s 63;

(1349)RCW 82.98.040 (Repeals and saving); and

(1350)RCW 82.98.050 (Emergency—1961 c 15) and 1961 c 15 s 82.98.050.

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