

**RCW 35.21.756 Tax exemption—Sales/leasebacks by regional transit authorities.** A city or town may not impose taxes on amounts received as lease payments paid by a seller/lessee to a lessor under a sale/leaseback agreement under RCW 81.112.300 in respect to tangible personal property used by the seller/lessee, or to the purchase amount paid by the lessee under an option to purchase at the end of the lease term. [2000 2nd sp.s. c 4 s 28.]

**Findings—Construction—2000 2nd sp.s. c 4 ss 18-30:** See notes following RCW 81.112.300.