

**RCW 82.04.240 Tax on manufacturers.** Upon every person engaging within this state in business as a manufacturer, except persons taxable as manufacturers under other provisions of this chapter; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, manufactured, multiplied by the rate of 0.484 percent.

The measure of the tax is the value of the products, including by-products, so manufactured regardless of the place of sale or the fact that deliveries may be made to points outside the state. [2004 c 24 s 4; (2017 3rd sp.s. c 37 s 518); (2017 3rd sp.s. c 37 s 517 expired January 1, 2018); (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. Prior: 1959 c 211 s 1; 1955 c 389 s 44; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

**Effective date—2017 3rd sp.s. c 37 ss 101-104, 403, 503, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 703, 705, 707, and 801-803:** See note following RCW 82.04.2404.

**Expiration date—2017 3rd sp.s. c 37 ss 502, 505, 507, 509, 511, 513, 515, 517, 519, 521, 523, and 525:** See note following RCW 82.04.2404.

**Contingent effective date—2017 c 135; 2010 c 114:** See RCW 82.32.790.

**Effective date—2017 c 135:** See note following RCW 82.32.534.

**Finding—Intent—2010 c 114:** See note following RCW 82.32.534.

**Intent—Effective date—2004 c 24:** See notes following RCW 82.04.2909.

**Findings—Intent—2003 c 149:** See note following RCW 82.04.426.

**Effective date—Savings—1998 c 312:** See notes following RCW 82.04.332.

**Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25:** See notes following RCW 82.04.230.

**Effective dates—1981 c 172:** "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1981, except section 9 of this act shall take effect September 1, 1981, sections 7 and 8 of this act shall take effect October 1, 1981, and section 10 of this act shall take effect July 1, 1983." [1981 c 172 s 12.]

**Effective date—1979 ex.s. c 196:** "This act is necessary for the immediate preservation of the public peace, health, and safety, the

support of the state government and its existing public institutions,  
and shall take effect on July 1, 1979." [1979 ex.s. c 196 s 15.]