

**RCW 82.04.425 Exemptions—Accommodation sales.** This chapter shall not apply to sales for resale by persons regularly engaged in the business of making sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount paid by the seller to his or her vendor in the acquisition of the article and (2) the sale is made as an accommodation to the buyer to enable him or her to fill a bona fide existing order of a customer or is made within fourteen days to reimburse in kind a previous accommodation sale by the buyer to the seller; nor to sales by a wholly owned subsidiary of a person making sales at retail which are exempt under RCW 82.08.0262 when the parent corporation shall have paid the tax imposed under this chapter. [2013 c 23 s 315; 1980 c 37 s 78; 1965 ex.s. c 173 s 9; 1961 c 15 s 82.04.425. Prior: 1955 c 95 s 1.]

**Intent—1980 c 37:** See note following RCW 82.04.4281.

**Effective date—1965 ex.s. c 173:** See note following RCW 82.04.050.