

RCW 82.08.0311 Exemptions—Sales of materials and supplies used in packing horticultural products. The tax levied by RCW 82.08.020 shall not apply to sales of materials and supplies directly used in the packing of fresh perishable horticultural products by any person entitled to a deduction under RCW 82.04.4287 either as an agent or an independent contractor. [1988 c 68 s 1.]