

RCW 82.08.995 Exemptions—Certain limited purpose public corporations, commissions, and authorities. (1) The tax imposed by RCW 82.08.020 does not apply to sales of personal property and services provided by a public corporation, commission, or authority created under RCW 35.21.660 or 35.21.730 to an eligible entity.

(2) For purposes of this section, "eligible entity" means a limited liability company, a limited partnership, or a single asset entity, described in RCW 82.04.615. [2009 c 535 s 514; 2007 c 381 s 2.]

Intent—Construction—2009 c 535: See notes following RCW 82.04.192.