

RCW 82.12.875 Automotive adaptive equipment. (Expires July 1, 2028.) (1) The tax imposed by RCW 82.12.020 does not apply to the use of prescribed add-on automotive adaptive equipment or to labor and services rendered in respect to the installation and repairing of such equipment. The exemption under this section only applies if the sale of the prescribed add-on automotive adaptive equipment or labor and services was exempt from sales tax under RCW 82.08.875 or would have been exempt from sales tax under RCW 82.08.875 if the equipment or labor and services had been purchased in this state.

(2) For purposes of this section, "prescribed add-on automotive adaptive equipment" has the same meaning as provided in RCW 82.08.875.

(3) This section expires July 1, 2028. [2018 c 130 s 4; 2013 c 211 s 3.]

Findings—Intent—Tax preference performance statement—2018 c 130: See notes following RCW 82.08.875.

Findings—Intent—Effective date—2013 c 211: See notes following RCW 82.08.875.