

**RCW 84.40.037 Valuation of computer software—Embedded software.**

(1) Computer software, except embedded software, shall be valued in the first year of taxation at one hundred percent of the acquisition cost of the software and in the second year at fifty percent of the acquisition cost. Computer software, other than embedded software, shall have no value for purposes of property taxation after the second year.

(2) Embedded software is a part of the computer system or other machinery or equipment in which it is housed and shall be valued in the same manner as the machinery or equipment. [1991 sp.s. c 29 s 4.]

**Findings, intent—Severability—Application—1991 sp.s. c 29:** See notes following RCW 84.04.150.