

**RCW 48.14.027 Exemption for state health care premiums before July 1, 1990.** The taxes imposed in RCW 48.14.020 do not apply to premiums collected or received before July 1, 1990, for medical and dental coverage purchased under chapter 41.05 RCW. [1988 c 107 § 32.]

**Implementation—Effective dates—1988 c 107:** See RCW 41.05.901.