RCW 82.04.250 Tax on retailers. ***(Effective until January 1, 2027.)*** (1) Upon every person engaging within this state in the business of making sales at retail, except persons taxable as retailers under other provisions of this chapter, as to such persons, the amount of tax with respect to such business is equal to the gross proceeds of sales of the business, multiplied by the rate of 0.471 percent.

(2) Upon every person engaging within this state in the business of making sales at retail that are exempt from the tax imposed under chapter 82.08 RCW by reason of RCW 82.08.0261, 82.08.0262, or 82.08.0263, except persons taxable under RCW 82.04.260(11) or subsection (3) of this section, as to such persons, the amount of tax with respect to such business is equal to the gross proceeds of sales of the business, multiplied by the rate of 0.484 percent.

(3)(a) Until July 1, 2040, upon every person classified by the federal aviation administration as a federal aviation regulation part 145 certificated repair station and that is engaging within this state in the business of making sales at retail that are exempt from the tax imposed under chapter 82.08 RCW by reason of RCW 82.08.0261, 82.08.0262, or 82.08.0263, as to such persons, the amount of tax with respect to such business is equal to the gross proceeds of sales of the business, multiplied by the rate of .2904 percent.

(b) A person reporting under the tax rate provided in this subsection (3) must file a complete annual report with the department under RCW 82.32.534. [2014 c 97 s 402; (2014 c 97 s 401 expired July 9, 2014); 2013 3rd sp.s. c 2 s 7; 2010 1st sp.s. c 23 s 509; (2010 1st sp.s. c 23 s 508 expired July 1, 2011); (2010 1st sp.s. c 23 s 507 expired July 13, 2010); 2010 1st sp.s. c 11 s 1; (2010 c 114 s 106 expired July 1, 2011); 2008 c 81 s 5; (2007 c 54 s 5 repealed by 2010 1st sp.s. c 11 s 7); 2006 c 177 s 5; 2003 2nd sp.s. c 1 s 2; (2003 1st sp.s. c 2 s 1 expired July 1, 2006). Prior: 1998 c 343 s 5; 1998 c 312 s 4; 1993 sp.s. c 25 s 103; 1981 c 172 s 2; 1971 ex.s. c 281 s 4; 1971 ex.s. c 186 s 2; 1969 ex.s. c 262 s 35; 1967 ex.s. c 149 s 9; 1961 c 15 s 82.04.250; prior: 1955 c 389 s 45; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

Contingent expiration date—2014 c 97 ss 401 and 403: "Sections 401 and 403 of this act expire on the date that sections 402 and 404 of this act take effect." [2014 c 97 s 605.]

Contingent effective date—2013 3rd sp.s. c 2: See RCW 82.32.850.

Findings—Intent—2013 3rd sp.s. c 2: See note following RCW 82.32.850.

Effective date—2010 1st sp.s. c 23 s 509: "Section 509 of this act takes effect July 1, 2011." [2010 1st sp.s. c 23 s 1717.]

Effective date—2010 1st sp.s. c 23 s 508: "Section 508 of this act takes effect July 13, 2010." [2010 1st sp.s. c 23 s 1715.]

Expiration date—2010 1st sp.s. c 23 s 508: "Section 508 of this act expires July 1, 2011." [2010 1st sp.s. c 23 s 1716.]

Expiration date—2010 1st sp.s. c 23 s 507: "Section 507 of this act expires July 13, 2010." [2010 1st sp.s. c 23 s 1714.]

Findings—Intent—2010 1st sp.s. c 23: See notes following RCW 82.04.220.

Effective date—2010 1st sp.s. c 23: See note following RCW 82.04.4292.

Expiration date—2010 c 114 s 106: "Section 106 of this act expires July 1, 2011." [2010 c 114 s 204.]

Application—Finding—Intent—2010 c 114: See notes following RCW 82.32.534.

Expiration date—2008 c 81 s 5: "Section 5 of this act expires July 1, 2011." [2008 c 81 s 19.] This expiration date was repealed by 2010 1st sp.s. c 11 s 7.

Findings—Savings—Effective date—2008 c 81: See notes following RCW 82.08.975.

Effective date—2007 c 54 s 5: "Section 5 of this act takes effect July 1, 2011." [2007 c 54 s 30.] This effective date was repealed by 2010 1st sp.s. c 11 s 7.

Severability—2007 c 54: See note following RCW 82.04.050.

Expiration date—2006 c 177 s 5: "Section 5 of this act expires July 1, 2011." [2006 c 177 s 14.] This expiration date was repealed by 2010 1st sp.s. c 11 s 7.

Effective date—2006 c 177 ss 1-9: "Sections 1 through 9 of this act take effect July 1, 2006." [2006 c 177 s 12.]

Finding—2003 2nd sp.s. c 1: See note following RCW 82.04.4461.

Expiration date—2003 1st sp.s. c 2: "This act expires July 1, 2006." [2003 1st sp.s. c 2 s 3.]

Effective date—2003 1st sp.s. c 2: "This act takes effect August 1, 2003." [2003 1st sp.s. c 2 s 4.]

Effective date—1998 c 343: See note following RCW 82.04.272.

Effective date—Savings—1998 c 312: See notes following RCW 82.04.332.

Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective dates—1981 c 172: See note following RCW 82.04.240.

Effective date—1971 ex.s. c 186: See note following RCW 82.04.110.

RCW 82.04.250 Tax on retailers. ***(Effective January 1, 2027.)***

(1) Upon every person engaging within this state in the business of making sales at retail, except persons taxable as retailers under other provisions of this chapter, as to such persons, the amount of tax with respect to such business is equal to the gross proceeds of sales of the business, multiplied by the rate of 0.5 percent.

(2) Upon every person engaging within this state in the business of making sales at retail that are exempt from the tax imposed under chapter 82.08 RCW by reason of RCW 82.08.0261, 82.08.0262, or 82.08.0263, except persons taxable under RCW 82.04.260(11) or subsection (3) of this section, as to such persons, the amount of tax with respect to such business is equal to the gross proceeds of sales of the business, multiplied by the rate of 0.5 percent.

(3)(a) Until July 1, 2040, upon every person classified by the federal aviation administration as a federal aviation regulation part 145 certificated repair station and that is engaging within this state in the business of making sales at retail that are exempt from the tax imposed under chapter 82.08 RCW by reason of RCW 82.08.0261, 82.08.0262, or 82.08.0263, as to such persons, the amount of tax with respect to such business is equal to the gross proceeds of sales of the business, multiplied by the rate of .2904 percent.

(b) A person reporting under the tax rate provided in this subsection (3) must file a complete annual report with the department under RCW 82.32.534.

(4) Upon every person engaging within this state in business as a critical access pharmacy making sales at retail; as to such persons, the amount of the tax with respect to such business is equal to the gross income of the business multiplied by the rate of 0.138 percent.

(5) For purposes of this section, the following definitions apply:

(a) "Critical access pharmacy" means an independent pharmacy that:

(i) Is farther than a 25 mile radius from any other pharmacy;

(ii) Is the only pharmacy on an island;

(iii) Is operated by a tribe as defined in RCW 43.71B.010;

(iv) Is the only pharmacy located in a high poverty census tract as defined by the United States census bureau; or

(v) Is a pharmacy listed on the health care authority's critical access pharmacy list on or before July 1, 2026.

(b) "Independent pharmacy" means a pharmacy as defined in RCW 18.64.011 that is not owned or operated by a subsidiary or affiliate of a for-profit entity with more than 10 pharmacy locations nationwide, a pharmacy benefit manager, or a publicly traded entity.

[2026 c 265 s 3; 2025 c 420 s 103; 2014 c 97 s 402; (2014 c 97 s 401 expired July 9, 2014); 2013 3rd sp.s. c 2 s 7; 2010 1st sp.s. c 23 s 509; (2010 1st sp.s. c 23 s 508 expired July 1, 2011); (2010 1st sp.s. c 23 s 507 expired July 13, 2010); 2010 1st sp.s. c 11 s 1; (2010 c 114 s 106 expired July 1, 2011); 2008 c 81 s 5; (2007 c 54 s 5 repealed by 2010 1st sp.s. c 11 s 7); 2006 c 177 s 5; 2003 2nd sp.s. c 1 s 2; (2003 1st sp.s. c 2 s 1 expired July 1, 2006). Prior: 1998 c 343 s 5; 1998 c 312 s 4; 1993 sp.s. c 25 s 103; 1981 c 172 s 2; 1971 ex.s. c 281 s 4; 1971 ex.s. c 186 s 2; 1969 ex.s. c 262 s 35; 1967 ex.s. c 149 s 9; 1961 c 15 s 82.04.250; prior: 1955 c 389 s 45; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

Findings—Intent—Automatic expiration date and tax preference performance statement exemption—Effective date—2026 c 265: See notes following RCW 82.04.280.

Effective date—2025 c 420 ss 101-108 and 110-112: See note following RCW 82.04.230.

Tax preference performance statement exemption—Automatic expiration date exemption—Necessity of act—2025 c 420: See notes following RCW 82.04.230.

Contingent expiration date—2014 c 97 ss 401 and 403: "Sections 401 and 403 of this act expire on the date that sections 402 and 404 of this act take effect." [2014 c 97 s 605.]

Contingent effective date—2013 3rd sp.s. c 2: See RCW 82.32.850.

Findings—Intent—2013 3rd sp.s. c 2: See note following RCW 82.32.850.

Effective date—2010 1st sp.s. c 23 s 509: "Section 509 of this act takes effect July 1, 2011." [2010 1st sp.s. c 23 s 1717.]

Effective date—2010 1st sp.s. c 23 s 508: "Section 508 of this act takes effect July 13, 2010." [2010 1st sp.s. c 23 s 1715.]

Expiration date—2010 1st sp.s. c 23 s 508: "Section 508 of this act expires July 1, 2011." [2010 1st sp.s. c 23 s 1716.]

Expiration date—2010 1st sp.s. c 23 s 507: "Section 507 of this act expires July 13, 2010." [2010 1st sp.s. c 23 s 1714.]

Findings—Intent—2010 1st sp.s. c 23: See notes following RCW 82.04.220.

Effective date—2010 1st sp.s. c 23: See note following RCW 82.04.4292.

Expiration date—2010 c 114 s 106: "Section 106 of this act expires July 1, 2011." [2010 c 114 s 204.]

Application—Finding—Intent—2010 c 114: See notes following RCW 82.32.534.

Expiration date—2008 c 81 s 5: "Section 5 of this act expires July 1, 2011." [2008 c 81 s 19.] This expiration date was repealed by 2010 1st sp.s. c 11 s 7.

Findings—Savings—Effective date—2008 c 81: See notes following RCW 82.08.975.

Effective date—2007 c 54 s 5: "Section 5 of this act takes effect July 1, 2011." [2007 c 54 s 30.] This effective date was repealed by 2010 1st sp.s. c 11 s 7.

Severability—2007 c 54: See note following RCW 82.04.050.

Expiration date—2006 c 177 s 5: "Section 5 of this act expires July 1, 2011." [2006 c 177 s 14.] This expiration date was repealed by 2010 1st sp.s. c 11 s 7.

Effective date—2006 c 177 ss 1-9: "Sections 1 through 9 of this act take effect July 1, 2006." [2006 c 177 s 12.]

Finding—2003 2nd sp.s. c 1: See note following RCW 82.04.4461.

Expiration date—2003 1st sp.s. c 2: "This act expires July 1, 2006." [2003 1st sp.s. c 2 s 3.]

Effective date—2003 1st sp.s. c 2: "This act takes effect August 1, 2003." [2003 1st sp.s. c 2 s 4.]

Effective date—1998 c 343: See note following RCW 82.04.272.

Effective date—Savings—1998 c 312: See notes following RCW 82.04.332.

Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective dates—1981 c 172: See note following RCW 82.04.240.

Effective date—1971 ex.s. c 186: See note following RCW 82.04.110.