

**RCW 82.08.02535 Exemptions—Sales and distribution of magazines or periodicals by subscription for fund-raising.** The tax levied by RCW 82.08.020 does not apply to subscription sales of magazines or periodicals, including magazines and periodicals transferred electronically to the buyer, for the purposes of fund-raising by (1) educational institutions as defined in RCW 82.04.170, or (2) nonprofit organizations engaged in activities primarily for the benefit of boys and girls nineteen years and younger. [2009 c 535 s 507; 1995 2nd sp.s. c 8 s 1.]

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

**Effective date—1995 2nd sp.s. c 8:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1995." [1995 2nd sp.s. c 8 s 2.]