RCW 82.08.0291 Exemptions—Sales of amusement and recreation services or personal services by nonprofit youth organization—Local government physical fitness classes. The tax imposed by RCW 82.08.020 does not apply to sales defined as a sale at retail and retail sale under *RCW 82.04.050 (3)(g) or (15), by a nonprofit youth organization, as defined in RCW 82.04.4271, to members of the organization; and the tax does not apply to physical fitness classes provided by a local government. [2015 c 169 s 4; 2000 c 103 s 8; 1994 c 85 s 1; 1981 c 74 s 2.]

***Reviser's note:** RCW 82.04.050 was amended by 2025 c 422 s 101, changing subsection (3)(g) to subsection (3)(m), effective October 1, 2025. RCW 82.04.050 was subsequently amended by 2026 c 238 s 1001, changing subsection (3)(m) to subsection (3)(h), effective January 1, 2029.

Effective date—2015 c 169: See note following RCW 82.04.050.

Effective date—1994 c 85: "This act shall take effect July 1, 1994." [1994 c 85 s 2.]