

**RCW 82.08.0316 Exemptions—Sales of cigarettes by Indian retailers.** The tax levied by RCW 82.08.020 does not apply to sales of cigarettes by an Indian retailer during the effective period of a cigarette tax contract subject to RCW 43.06.455 or a cigarette tax agreement under RCW 43.06.465 or 43.06.466. [2008 c 228 s 3; 2005 c 11 s 3; 2001 c 235 s 4.]

**Authorization for agreement—Effective date—2008 c 228:** See notes following RCW 43.06.466.

**Findings—Intent—Explanatory statement—Effective date—2005 c 11:** See notes following RCW 43.06.465.

**Intent—Finding—2001 c 235:** See RCW 43.06.450.