

RCW 82.12.0255 Exemptions—Nontaxable tangible personal property, warranties, and digital products. The provisions of this chapter do not apply in respect to the use of any article of tangible personal property, extended warranty, digital good, digital code, digital automated service, or other service which the state is prohibited from taxing under the Constitution of the state or under the Constitution or laws of the United States. [2009 c 535 s 610; 2005 c 514 s 107; 2003 c 5 s 4; 1980 c 37 s 55. Formerly RCW 82.12.030(5).]

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

Effective date—2005 c 514: See note following RCW 83.100.230.

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.

Finding—Intent—Retroactive application—Effective date—2003 c 5: See notes following RCW 82.12.010.

Intent—1980 c 37: See note following RCW 82.04.4281.