

**RCW 82.12.02565 Exemptions—Machinery and equipment used for manufacturing, research and development, or a testing operation.** (1) The provisions of this chapter do not apply in respect to the use by a manufacturer or processor for hire of machinery and equipment used directly in a manufacturing operation or research and development operation, to the use by a person engaged in testing for a manufacturer or processor for hire of machinery and equipment used directly in a testing operation, or to the use of labor and services rendered in respect to installing, repairing, cleaning, altering, or improving the machinery and equipment.

(2) The definitions, conditions, and requirements in RCW 82.08.02565 apply to this section.

(3) This section does not apply to the use of (a) machinery and equipment used directly in the manufacturing, research and development, or testing of cannabis, useable cannabis, or cannabis-infused products, or (b) labor and services rendered in respect to installing, repairing, cleaning, altering, or improving such machinery and equipment.

(4) The exemptions in this section do not apply to an ineligible person as defined in RCW 82.08.02565. [2022 c 16 § 156; 2015 3rd sp.s. c 5 § 302. Prior: 2014 c 216 § 402; 2014 c 140 § 14; 2003 c 5 § 5; 1999 c 211 § 6; 1998 c 330 § 2; 1996 c 247 § 3; 1995 1st sp.s. c 3 § 3.]

**Intent—Finding—2022 c 16:** See note following RCW 69.50.101.

**Construction—2017 c 323:** See note following RCW 82.08.052.

**Effective dates—2015 3rd sp.s. c 5:** See note following RCW 82.08.052.

**Application—Conflicting laws—2015 3rd sp.s. c 5:** See notes following RCW 82.08.02565.

**Effective date—Findings—Tax preference performance statement—2014 c 216:** See notes following RCW 82.38.030.

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

**Finding—Intent—1999 c 211:** See note following RCW 82.08.02565.

**Findings—Intent—1996 c 247:** See note following RCW 82.08.02566.

**Findings—Effective date—1995 1st sp.s. c 3:** See notes following RCW 82.08.02565.