

**RCW 82.12.0265 Exemptions—Use by bailee of tangible personal property consumed in research, development, etc., activities.** The provisions of this chapter shall not apply in respect to the use by a bailee of any article of tangible personal property which is entirely consumed in the course of research, development, experimental and testing activities conducted by the user, provided the acquisition or use of such articles by the bailor was not subject to the taxes imposed by chapter 82.08 RCW or chapter 82.12 RCW. [1980 c 37 § 64. Formerly RCW 82.12.030(14).]

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