

RCW 82.12.0345 Exemptions—Use of newspapers. The tax imposed by RCW 82.12.020 does not apply in respect to the use of:

- (1) Printed newspapers as defined in RCW 82.08.0253; and
- (2) Newspapers transferred electronically, provided that the electronic version of a printed newspaper:
 - (a) Shares content with the printed newspaper; and
 - (b) Is prominently identified by the same name as the printed newspaper or otherwise conspicuously indicates that it is a complement to the printed newspaper. [2009 c 535 § 618; 1994 c 124 § 11.]

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