RCW 82.12.185 Total price of any transaction—Adjustment—Use tax. (1) The total price of any transaction may be adjusted as provided in RCW 1.100.010.

(2) The use tax imposed under this chapter must be calculated on the selling price of goods, services, or other products subject to use tax without regard to any rounding applied under RCW 1.100.010.

(3) Any rounding permitted under RCW 1.100.010 applies solely to the cash tendered in an in-person retail sales transaction and does not alter the measure of the use tax due under this chapter.

(4) Nothing in this section authorizes the rounding of the amount of use tax due.

(5) For the purposes of this section, "total price" and "transaction" have the same meanings as provided in RCW 1.100.010. [2026 c 138 s 6.]

Automatic expiration date and tax preference performance statement exemption—2026 c 131: See note following RCW 1.100.010.