RCW 82.12.710 Exemptions—Use of certain services by public libraries and schools. (1) This chapter does not apply in respect to the use of the following services subject to the tax imposed in RCW 82.12.020 by public libraries, library districts, library service centers, K-12 schools, school districts, and educational service districts:

(a) Information technology services;

(b) Custom website development;

(c) Investigation, security, and armored car services;

(d) Temporary staffing; and

(e) Custom software and customization of prewritten software.

(2) Sellers making tax-exempt sales under this section must obtain an exemption certificate from the purchaser in a form and manner prescribed by the department. The seller must retain a copy of the exemption certificate for the seller's files. [2026 c 238 s 1103.]

Automatic expiration date and tax preference performance statement exemption—Effective date—Severability—2026 c 238 ss 1101-1104: See notes following RCW 82.08.710.

Findings—Intent—Automatic expiration date and tax preference performance statement exemption—Necessity of act—Intent—Implementation by department of revenue—2026 c 238: See notes following RCW 82A.04.030.