

Initiative Measure No. 1044

Filed

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SECRETARY OF STATE

AN ACT Relating to replacement of the gross receipts tax, commonly referred to as the business and occupation tax; adding a new chapter to Title 82 RCW; creating a new section; repealing RCW 82.04.010, 82.04.020, 82.04.030, 82.04.035, 82.04.040, 82.04.050, 82.04.051, 82.04.060, 82.04.062, 82.04.065, 82.04.070, 82.04.080, 82.04.090, 82.04.100, 82.04.110, 82.04.120, 82.04.130, 82.04.140, 82.04.150, 82.04.160, 82.04.170, 82.04.180, 82.04.190, 82.04.200, 82.04.210, 82.04.212, 82.04.213, 82.04.214, 82.04.215, 82.04.216, 82.04.217, 82.04.220, 82.04.230, 82.04.240, 82.04.2403, 82.04.2404, 82.04.250, 82.04.255, 82.04.260, 82.04.261, 82.04.263, 82.04.270, 82.04.272, 82.04.280, 82.04.285, 82.04.286, 82.04.290, 82.04.29001, 82.04.2905, 82.04.2906, 82.04.2907, 82.04.2908, 82.04.2909, 82.04.293, 82.04.294, 82.04.297, 82.04.298, 82.04.310, 82.04.311, 82.04.315, 82.04.317, 82.04.320, 82.04.322, 82.04.324, 82.04.326, 82.04.327, 82.04.330, 82.04.331, 82.04.332, 82.04.333, 82.04.334, 82.04.335, 82.04.337, 82.04.338, 82.04.339, 82.04.3395, 82.04.340, 82.04.350, 82.04.355, 82.04.360, 82.04.363, 82.04.3651, 82.04.367, 82.04.368, 82.04.370, 82.04.380, 82.04.385, 82.04.390, 82.04.392, 82.04.394, 82.04.395, 82.04.397, 82.04.399, 82.04.405, 82.04.408, 82.04.410, 82.04.415, 82.04.416, 82.04.418, 82.04.419, 82.04.4201, 82.04.421, 82.04.422, 82.04.423, 82.04.424, 82.04.425, 82.04.4251, 82.04.426, 82.04.4261, 82.04.4262, 82.04.4263, 82.04.4264, 82.04.4265, 82.04.4266, 82.04.4267, 82.04.4268, 82.04.4269, 82.04.4271, 82.04.4272, 82.04.4281, 82.04.4282, 82.04.4283, 82.04.4284, 82.04.4285, 82.04.4286, 82.04.4287, 82.04.4289, 82.04.4291, 82.04.4292, 82.04.4293, 82.04.4294, 82.04.4295, 82.04.4296, 82.04.4297, 82.04.4298, 82.04.431, 82.04.4311, 82.04.432, 82.04.4322, 82.04.4324, 82.04.4326, 82.04.4327,

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82.04.450, 82.04.460, 82.04.470, 82.04.480, 82.04.500, 82.04.510, 82.04.520,
82.04.530, 82.04.535, 82.04.540, 82.04.600, 82.04.601, 82.04.610, 82.04.615,
82.04.620, 82.04.625, 82.04.627, 82.04.629, 82.04.630, and 82.04.900; and
providing an effective date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

PART I

Policies and Purpose

NEW SECTION. **Sec. 1.** (1) The people find that:

(a) Washington state has lost a significant portion of our industrial base; and

(b) We have a significant national trade deficit and a serious budget deficit at the state and national level. Further, the people find that it is generally agreed among government officials and private citizens that revitalization of manufacturing industries and business is a critical element to repairing our economy.

(2) In light of the myriad of problems that face a start-up business, in particular small business, the intent of this legislation is to replace the currently existing gross receipts tax or what is commonly referred to as business and occupation tax in chapter 82.04 RCW, with a fair and transparent flat corporate tax that will encourage new business, capital investments, and venture capitalists to invest in Washington state businesses.

PART II

Reports on the Business Climate that Reflect the Reasons for Tax Reform

NEW SECTION. **Sec. 2.** (1) The people further find that the national federation for independent business, a representative group for Washington's small business owners, the people who employ more workers and generate more new jobs than big business, finds that Washington state still has one of the highest business failure rates in the nation. We are one of the undistinguished few to tax businesses on their monthly gross income, whether or not they made a profit for that month.

(2) The people find that the Washington research counsel published in March of 2007 that businesses paid fourteen billion two hundred million dollars in state and local taxes in Washington. Washington ranks among the top states for businesses share of state and local taxes, with businesses responsible for 52.9 percent of the total state and local tax burden compared to a national average of 44.9 percent. Washington's business tax share ranking is unchanged at the tenth highest in the nation.

(3) The people find, as the Washington state research counsel states, that: "No sensible case can be made for imposing gross receipts taxes in the modern economic environment. The old turnover taxes, typically adopted as desperate measures in fiscal crisis, were replaced with taxes that created fewer economic problems. Gross receipts taxes should never be seen as an element of positive tax reform. They were abandoned for good reason. One reason for the high tax burden placed on business in Washington is the business and occupation tax. This is a truly unique aspect of the Washington tax system and is the most significant gross receipts tax remaining in the nation."

(4) The people find that a report by the tax foundation, which ranks the business tax climate of all fifty states, known as the 2007 state business tax climate index, reveals that states with the most competitive business climates consistently have faster growth rates in population, employment, output, and personal income than states ranking poorly. It is clear that a tax reform be enacted that replaces our state's business and occupation tax with a democratic, transparent, flat rate corporate tax.

(5) The people find that the rationale for a gross receipts tax is that it places the tax burden on those who have money to spend, it provides a wide tax base, low collection costs, and reduces the property tax burden. The business and occupation tax is politically popular because the tax is

embedded in the cost of the product at each step and so is almost entirely hidden from consumers. This may be politically convenient for Washington state government, but it violates a key democratic principal: That a tax system should be transparent so taxpayers can see the cost of government.

(6) The people find that the major concerns regarding the business and occupation tax, otherwise known as a gross receipts tax, are that the business and occupation tax is:

(a) A tax on all gross revenues incurred by a business, not just the profits;

(b) A stealth tax which is hidden from the consumer; and

(c) A tax on a business whether they make a profit or not.

(9) The people find that RCW 19.275.030 states that no person may establish, promote, operate, or participate in any pyramid scheme and yet our business and occupation tax is a pyramid tax. The business and occupation tax is imposed on each stage of the service or product and creates a pyramid effect which is in turn passed on to the consumer.

(7) The people find that there are only four states that have a gross receipts tax. Below is a comparison of the states that have a gross receipts tax:

(a) Delaware: Retail can deduct eighty thousand dollars per month. Manufacturers can deduct one million dollars per month.

(b) Kentucky: Business can choose between gross receipts and gross profits. Business under three million dollars is exempt.

(c) Ohio: Business under one hundred fifty thousand dollars is exempt and those businesses with receipts between one hundred fifty thousand dollars and one million dollars pay one hundred fifty dollars.

(d) Washington: The worst tax of all four gross receipts tax states. Business under twenty-eight thousand dollars is exempt.

(8) The people find that in order for the state of Washington to economically compete in the global market, we need to revive manufacturing and business. In order to do this we must eliminate the business and occupation tax, which discourages capital investment by our businesses and discourages purchases of capital equipment that are directly related to growth. This is not a good strategy for economic growth and development.

(9) The people find that the chief economic flaw with gross receipts tax is tax pyramiding. Tax pyramiding refers to the effect caused by the gross receipts tax's imposition at each stage of the production process. Pyramiding causes higher tax rates to apply to products that move through a longer production stage, which raises prices for those products and causes economic distortion of investment decisions.

(10) The people find that this tax is hidden because the tax pyramiding imbeds it in the price of the inputs the small manufacturer buys from other firms. To see the full impact of the hidden tax increase on the small manufacturer is the impact on net profit after taxes. If the small manufacturer focuses exclusively on how the gross receipts tax impacts its tax liability, it will completely overlook how this hidden tax impacts its net profit.

(11) The people find that the small manufacturer will deal with the reduction in net profits in one of two ways: (a) Increase the price of its goods; and (b) shift its purchases to out-of-state suppliers. If the market will not bear a price increase or a shift to out-of-state suppliers, the small manufacturer will either absorb the loss, making fewer new investments, or distributing fewer dividends to shareholders, or lower its wage payments to workers.

(12) The people find that there is one final way that the small manufacturer could respond to the gross receipts tax is through integration. If the small manufacturer merged with (or was purchased by) the firms that it buys from, the gross receipts tax would not apply and the loss would be eliminated. Thus, gross receipts taxes create artificial incentives for firms to amalgamate that, in effect, discriminate against small business ownership in favor of larger business structures that can reduce the negative impact of the pyramiding of the gross receipts tax.

(13) The people find that the Washington research counsel's tax structure study, found that on average the business and occupation tax pyramids two and one-half times during the production process but can vary from one and one-half to six times depending on the industry. The tax paid relative to the value added can vary substantially across industries making the effective tax rate often two hundred fifty percent of the statutory rate. This system creates a random set of incentives and disincentives that

severely impede the efficient flow of capital to industries that yield the highest economic returns.

(14) The people find that the Washington research counsel's tax structure examination of American and European experiences with gross receipts taxation identified several significant conclusions about the tax in modern fiscal systems. These may be summarized as follows:

(a) Economic neutrality: A gross receipts tax distorts private market decisions. Its pyramiding creates a haphazard pattern of incentives and disincentives for business operations. It creates artificial incentive for vertical integration and discriminates against contracting work with independent suppliers and the advantages of scale and specialization that production by independent firms can bring;

(b) Competitiveness: A gross receipts tax interferes with the capacity of individuals and business to compete with those in other states and other parts of the world. The tax embedded in prices grows as the share of production within the state increases, so there is incentive to purchase business inputs from outside the state. Businesses must deal with the embedded gross receipts tax when they sell to out-of-state customers. Possibly most significantly, the tax discourages capital investment by adding to the cost of factories, machinery, and equipment, with the extent of disincentive dependent on how much of those capital goods are produced in the state. This tax structure does not promote growth and development of the state;

(d) Fairness: A gross receipts tax does not treat equally situated businesses the same. Firms with the same net income will face radically different effective tax rates on that income, and low-margin firms will be at a great disadvantage. Many new and expanding firms have low profit margins (or even are initially unprofitable) and the gross receipts tax reduces the chance that these firms will survive. This also is not consistent with a climate for growth and development; and

(e) Transparency: A gross receipts tax is a stealth tax, with its true burden concealed from the public. The public does not see the tax because it is legally imposed on businesses and they have no way of seeing the pyramiding that converts a low legal rate into a much higher effective rate. Hiding the cost of government does not lead to efficient and responsive

provision of government services and is entirely contrary to the fundamentals of democratic government.

NEW SECTION. **Sec. 3.** (1) The people find that many states impose state corporate income taxes at rates above the national average of 6.6 percent. Iowa, for example, imposes the highest corporate tax rate of twelve percent, followed by Pennsylvania's 9.99 percent rate and Minnesota's 9.8 percent rate. When added to the federal rate, these states tax their businesses at rates far in excess of all other organizations for economic cooperation and development countries. When compared to other organizations for economic cooperation and development countries:

(a) Twenty-four states in the United States have a combined corporate tax rate higher than top-ranked Japan;

(b) Thirty states in the United States have a combined corporate tax rate higher than third-ranked Germany;

(c) Forty-six states in the United States have a combined corporate tax rate higher than fourth-ranked Canada; and

(d) All fifty states have a combined corporate tax rate higher than fifth-ranked France.

(2) The people find that the United States is among eight countries with extra corporate tax rates imposed by state or local levels of government. While the burden of these state level taxes is somewhat lessened because they can be deducted from federal taxes, they do add a second layer of tax and also add considerable complexity for multistate and multinational businesses. Unfortunately, in the state of Washington the business and occupation tax on gross receipts does not allow for a deduction for moneys paid for federal or local taxes.

(3) The people find that assuming that no state cuts its business taxes in the next year, the United States' federal rate would have to be cut to twenty percent in order to bring the combined federal-state rate down to the middle of the organizations for economic cooperation and development pack. But Washington does not bear the entire blame for America's eroding tax competitiveness, nor does it shoulder the entire responsibility for fixing it. State officials also have to be cognizant of the fact that they are not only competing against each other for investment and jobs, but against the

rest of the world. The emerging low-tax countries in Europe and Asia benefit from the United States remaining a high-tax country.

(4) The people find that in just the past two months, at least six countries have announced plans to cut their corporate tax rates: Canada, Hong Kong, Korea, South Africa, Spain, and Taiwan. In an interview in the Korea Times, Choi Kyung-hwan, a member of the new administration's presidential transition committee, said: "The corporate income tax reduction is not a matter of choice, but a matter of life and death for Korea in an increasingly globalized business environment."

(5) The people find that a growing body of academic research indicates that foreign direct investment can be quite sensitive to the corporate tax rates imposed by a state or country. One recent study of the effects of corporate income taxes on the location of foreign direct investment in the United States found a strong relationship between state corporate tax rates and foreign direct investment: For every one percent increase in a state's corporate tax rate foreign direct investment can be expected to fall by one percent.

(6) The people find that, the key to improving America's business tax competitiveness is a partnership between federal and state lawmakers to work toward the common goal of lowering the overall business tax burden in the United States. Otherwise, the United States will continue to fall behind in the global tax race simply by standing still.

(7) The people find that by converting to a flat tax not to exceed five percent, the state of Washington, given that the national average is 6.6 percent, will create incentives for business development and investors.

(8) The people find that the flat tax rate will offer the following advantages:

(a) Simplicity;

(b) Companies could expense all investments, resulting in no depreciation schedules;

(c) The flat tax prevents corporate loopholes;

(d) Both limited liability companies and S Corps are compatible with the flat tax;

(e) The flat tax will let companies increase dividends and benefit shareholders;

(f) The flat tax would encourage greater transparency;

(g) The flat tax would create a more receptive environment to free-market benefit plans; and

(h) The flat tax will only tax companies on the income they make in the state of Washington.

PART III

Conclusion

NEW SECTION. **Sec. 4.** The people find that no sensible case can be made for imposing gross receipts taxes in the modern economic environment. The old turnover taxes, typically adopted as desperate measures in fiscal crisis, were replaced with taxes that created fewer economic problems. Gross receipts taxes should never be seen as an element of positive tax reform. They were abandoned for good reason. Therefore, in order to energize business, create an atmosphere that will invite capital expenditures, and promote small business in the state of Washington, the undemocratic, nontransparent, prejudicial gross receipts tax, otherwise referred to as the business and occupation tax, is to be replaced with a democratic, transparent flat rate corporate tax as of January 1, 2011, as provided in this chapter.

NEW SECTION. **Sec. 5.** (1) The legislature is directed to enact and implement a flat corporate tax to replace the business and occupation tax in chapter 82.04 RCW repealed by this act.

(2) During the 2010 legislative session, the legislature must enact implementing legislation to create a flat corporate tax that: (a) Contains, at a minimum, the provisions in this chapter for a flat tax; and (b) accomplishes the intent of the people as provided in sections 1 through 4 of this act.

NEW SECTION. **Sec. 6.** (1) Every person engaged in a business activity in the state of Washington is taxed at an amount not to exceed five percent of the business taxable income.

(2) Liability for tax imposed under this chapter must be paid by the person engaged in the business activity, whether such person is an individual, partnership, corporation, or otherwise in the state of Washington.

(3) The amount treated as gross receipts from the exchange of property or services is the fair market value of the property or services received, plus any money received.

NEW SECTION. **Sec. 7.** For the purposes of this chapter, the following deductions from gross active income are allowed:

(1) The cost of business inputs for the business activity;

(2) Wages which are paid in cash for services performed in the state of Washington as an employee; and

(3) Retirement contributions to, or under, any plan or arrangement that makes retirement distributions for the benefit of the employees to the extent that the contributions are allowed as a deduction.

NEW SECTION. **Sec. 8.** In the case of the business activity of providing financial intermediation services, the taxable income from such activity is equal to the value of the intermediation services provided by the activity.

NEW SECTION. **Sec. 9.** (1) In general, if the aggregate deductions for any taxable year exceed the gross active income for such taxable year, the credit equivalent of the excess must be allowed as a credit against the tax imposed under this chapter for the following tax quarter.

(2) The credit equivalent of the excess for any taxable year is an amount equal to the sum of the excess, plus the product of the excess and the three-month treasury rate for the last month of the taxable year, multiplied by the rate of the tax imposed for the tax year.

(3) If the credit allowable for any taxable year under this section exceeds the tax imposed by this chapter for that tax year, then (in lieu of treating such excess as an overpayment) the sum of the excess, plus the product of the excess and the three-month treasury rate for the last month of the tax year, must be allowed as a credit against the tax imposed under this chapter for the following taxable quarter.

(4) For the purposes of this section, the three-month treasury rate is the rate based on the average market yield (during any one-month period selected by the department of revenue and ending in the calendar month in which the determination is made) on outstanding marketable obligations of the United States with remaining periods of maturity of three months or less.

NEW SECTION. **Sec. 10.** (1) There is imposed on every employer to whom this chapter applies, a tax at an amount not to exceed five percent of the value of excludable compensation provided during the calendar quarter by the employer for the benefit of the employer's employees in the first quarter of the calendar year 2011.

(2) The tax imposed by this section must be paid by the employer.

NEW SECTION. **Sec. 11.** An increase or decrease in the rates of standard deductions may not be considered as passed or agreed to by the state house of representatives or the senate unless so determined by a vote of not less than two-thirds of the members of the house of representatives or the senate voting, a quorum being present.

NEW SECTION. **Sec. 12.** For the purposes of this title, the following apply unless the context clearly requires otherwise:

(1) "Business activity" does not include any activity of a governmental entity or of any other organization which is exempt from tax in accordance with Washington state laws. "Business activity" does not include the performance of services by an employee for the employee's employer.

(2) "Business taxable income" means gross active income reduced by the deductions specified in section 7 of this act.

(3)(a) "Cost of business inputs" means:

(i) The amount paid for property sold or used in connection with a business activity;

(ii) The amount paid for services, other than for the services of employees, including fringe benefits paid by reason of such services; and

(iii) Any excise tax, sales tax, customs duty, or other separately stated levy imposed by a federal, state, or local government on the purchase

of property or services that are for use in connection with a business activity.

(b) "Cost of business inputs" does not include items for personal use not in connection with any business activity.

(4) "Excludable compensation" means any remuneration for services performed as an employee other than:

(a) Wages that are paid in cash;

(b) Remuneration for services performed outside Washington;

(c) Retirement contributions to or under any plan or arrangement which makes retirement distributions; and

(d) Any organization that is exempt from taxation or agency or instrumentality of the United States, any state, or political subdivision of a state.

(5)(a) "Gross active income" means gross receipts from:

(i) The sale or exchange of property or services in the state of Washington by any person in connection with a business activity; and

(ii) The export of property or services from the state of Washington in connection with a business activity;

(b) For purposes of gross active income, "exchanges" means the amount treated as paid in connection with the exchange of property or services exchanged, plus money paid.

(6) For the purposes of coordination with special rules for financial services, "property" does not include money or any financial instrument, and "services" does not include financial services.

PART IV

Repeal of the Business and Occupation Tax

NEW SECTION. **Sec. 13.** The following acts or parts of acts are each repealed:

(1) RCW 82.04.010 (Introductory) and 1996 c 93 s 4 & 1961 c 15 s 82.04.010;

(2) RCW 82.04.020 ("Tax year," "taxable year.") and 1975 1st ex.s. c 278 s 39 & 1961 c 15 s 82.04.020;

- (3) RCW 82.04.030 ("Person," "company.") and 1995 c 318 s 1, 1963 ex.s. c 28 s 1, & 1961 c 15 s 82.04.030;
- (4) RCW 82.04.035 ("Plantation Christmas trees.") and 1987 c 23 s 1;
- (5) RCW 82.04.040 ("Sale," "casual or isolated sale," "lease or rental.") and 2004 c 153 s 402, 2003 c 168 s 103, & 1961 c 15 s 82.04.040;
- (6) RCW 82.04.050 ("Sale at retail," "retail sale.") and 2007 c 54 s 4 & 2007 c 6 s 1004;
- (7) RCW 82.04.051 ("Services rendered in respect to"--Taxation of hybrid or subsequent agreements) and 1999 c 212 s 2;
- (8) RCW 82.04.060 ("Sale at wholesale," "wholesale sale.") and 2007 c 6 s 1007, 2005 c 514 s 102, 2002 c 367 s 1, 1998 c 332 s 5, 1996 c 148 s 3, 1983 2nd ex.s. c 3 s 26, & 1961 c 15 s 82.04.060;
- (9) RCW 82.04.062 ("Sale at wholesale," "sale at retail" excludes sale of precious metal bullion and monetized bullion--Computation of tax) and 1985 c 471 s 5;
- (10) RCW 82.04.065 (Telephone, telecommunications, and ancillary services--Definitions) and 2007 c 6 s 1003, 2007 c 6 s 1002, 2002 c 67 s 2, 1997 c 304 s 5, & 1983 2nd ex.s. c 3 s 24;
- (11) RCW 82.04.070 ("Gross proceeds of sales.") and 1961 c 15 s 82.04.070;
- (12) RCW 82.04.080 ("Gross income of the business.") and 1961 c 15 s 82.04.080;
- (13) RCW 82.04.090 ("Value proceeding or accruing.") and 2001 c 20 s 1, 1975 1st ex.s. c 278 s 40, & 1961 c 15 s 82.04.090;
- (14) RCW 82.04.100 ("Extractor.") and 2001 c 118 s 1, 1987 c 23 s 3, 1985 c 148 s 2, 1965 ex.s. c 173 s 2, & 1961 c 15 s 82.04.100;
- (15) RCW 82.04.110 ("Manufacturer.") and 1997 c 453 s 1, 1971 ex.s. c 186 s 1, & 1961 c 15 s 82.04.110;
- (16) RCW 82.04.120 ("To manufacture.") and 2003 c 168 s 604, 1999 sp.s. c 9 s 1, 1999 c 211 s 2, 1998 c 168 s 1, 1997 c 384 s 1, & 1989 c 302 s 201;
- (17) RCW 82.04.130 ("Commercial or industrial use.") and 1967 ex.s. c 149 s 5 & 1961 c 15 s 82.04.130;
- (18) RCW 82.04.140 ("Business.") and 1961 c 15 s 82.04.140;
- (19) RCW 82.04.150 ("Engaging in business.") and 1961 c 15 s 82.04.150;
- (20) RCW 82.04.160 ("Cash discount.") and 1961 c 15 s 82.04.160;

(21) RCW 82.04.170 ("Tuition fee.") and 1993 sp.s. c 18 s 37, 1993 c 181 s 13, 1992 c 206 s 1, 1985 c 135 s 1, & 1961 c 15 s 82.04.170;

(22) RCW 82.04.180 ("Successor.") and 2003 1st sp.s. c 13 s 11, 1985 c 414 s 6, & 1961 c 15 s 82.04.180;

(23) RCW 82.04.190 ("Consumer.") and 2007 c 6 s 1008 & 2005 c 514 s 103;

(24) RCW 82.04.200 ("In this state," "within this state.") and 1961 c 15 s 82.04.200;

(25) RCW 82.04.210 ("Byproduct.") and 1961 c 15 s 82.04.210;

(26) RCW 82.04.212 ("Retail store or outlet.") and 1961 c 15 s 82.04.212;

(27) RCW 82.04.213 ("Agricultural product," "farmer.") and 2001 c 118 s 2, 2001 c 97 s 3, & 1993 sp.s. c 25 s 302;

(28) RCW 82.04.214 ("Newspaper.") and 2008 c 273 s 1, 1994 c 22 s 1, & 1993 sp.s. c 25 s 304;

(29) RCW 82.04.215 ("Computer," "computer software," "custom software," "customization of prewritten computer software," "master copies," "prewritten computer software," "retained rights.") and 2003 c 168 s 601 & 1998 c 332 s 3;

(30) RCW 82.04.216 (Exclusion of steam, electricity, or electrical energy from definition of certain terms) and 2003 c 168 s 702;

(31) RCW 82.04.217 ("Direct service industrial customer," "aluminum smelter.") and 2004 c 24 s 2;

(32) RCW 82.04.220 (Business and occupation tax imposed) and 1961 c 15 s 82.04.220;

(33) RCW 82.04.230 (Tax upon extractors) and 2006 c 300 s 5, 1993 sp.s. c 25 s 101, 1971 ex.s. c 281 s 2, 1969 ex.s. c 262 s 33, 1967 ex.s. c 149 s 7, & 1961 c 15 s 82.04.230;

(34) RCW 82.04.240 (Tax on manufacturers) and 2004 c 24 s 4, 2003 c 149 s 3, 1998 c 312 s 3, 1993 sp.s. c 25 s 102, 1981 c 172 s 1, 1979 ex.s. c 196 s 1, 1971 ex.s. c 281 s 3, 1969 ex.s. c 262 s 34, 1967 ex.s. c 149 s 8, 1965 ex.s. c 173 s 5, & 1961 c 15 s 82.04.240;

(35) RCW 82.04.2403 (Manufacturer tax not applicable to cleaning fish) and 1994 c 167 s 1;

(36) RCW 82.04.2404 (Manufacturers--Processors for hire--Semiconductor materials) and 2006 c 84 s 2;

(37) RCW 82.04.250 (Tax on retailers) and 2008 c 81 s 5, 2007 c 54 s 5, 2006 c 177 s 5, & 2003 2nd sp.s. c 1 s 2);

(38) RCW 82.04.255 (Tax on real estate brokers) and 1997 c 7 s 1, 1996 c 1 s 1, 1993 sp.s. c 25 s 202, 1985 c 32 s 2, 1983 2nd ex.s. c 3 s 1, 1983 c 9 s 1, & 1970 ex.s. c 65 s 3;

(39) RCW 82.04.260 (Tax on manufacturers and processors of various foods and by-products--Research and development organizations--Travel agents--Certain international activities--Stevedoring and associated activities--Low-level waste disposers--Insurance producers and title insurance agents--Hospitals--Commercial airplane activities--Timber product activities--Canned salmon processors) and 2008 c 296 s 1, 2008 c 217 s 100, & 2008 c 81 s 4;

(40) RCW 82.04.261 (Surcharge on timber and wood product manufacturers, extractors, and wholesalers) and 2007 c 54 s 7, 2007 c 48 s 4, & 2006 c 300 s 2;

(41) RCW 82.04.263 (Tax on cleaning up radioactive waste and other byproducts of weapons production and nuclear research and development) and 1996 c 112 s 3;

(42) RCW 82.04.270 (Tax on wholesalers) and 2004 c 24 s 5, 2003 2nd sp.s. c 1 s 5, 2001 1st sp.s. c 9 s 3, & 1999 c 358 s 2;

(43) RCW 82.04.272 (Tax on warehousing and reselling prescription drugs) and 2003 c 168 s 401 & 1998 c 343 s 1;

(44) RCW 82.04.280 (Tax on printers, publishers, highway contractors, extracting or processing for hire, cold storage warehouse or storage warehouse operation, insurance general agents, radio and television broadcasting, government contractors--Cold storage warehouse defined--Storage warehouse defined--Periodical or magazine defined) and 2006 c 300 s 7, 2006 c 300 s 6, 2004 c 24 s 6, 2003 c 149 s 4, 1998 c 343 s 3, 1994 c 112 s 1, 1993 sp.s. c 25 s 303, 1993 sp.s. c 25 s 106, 1986 c 226 s 2, 1983 c 132 s 1, 1975 1st ex.s. c 90 s 3, 1971 ex.s. c 299 s 5, 1971 ex.s. c 281 s 7, & 1970 ex.s. c 8 s 2;

(45) RCW 82.04.285 (Tax on contests of chance) and 2005 c 369 s 5;

(46) RCW 82.04.286 (Tax on horse races) and 2005 c 369 s 6;

(47) RCW 82.04.290 (Tax on international investment management services or other business or service activities) and 2008 c 81 s 6, 2005 c 369 s 8, 2004 c 174 s 2, 2003 c 343 s 2, & 2001 1st sp.s. c 9 s 6;

(48) RCW 82.04.29001 (Creation and distribution of custom software-- Customization of prewritten computer software--Taxable services) and 2003 c 168 s 602 & 1998 c 332 s 4;

(49) RCW 82.04.2905 (Tax on providing day care) and 1998 c 312 s 7;

(50) RCW 82.04.2906 (Tax on certain chemical dependency services) and 2003 c 343 s 1;

(51) RCW 82.04.2907 (Tax on royalties from granting intangible rights) and 2001 c 320 s 3 & 1998 c 331 s 1;

(52) RCW 82.04.2908 (Tax on provision of room and domiciliary care to boarding home residents) and 2005 c 514 s 302 & 2004 c 174 s 1;

(53) RCW 82.04.2909 (Tax on aluminum smelters) and 2006 c 182 s 1 & 2004 c 24 s 3;

(54) RCW 82.04.293 (International investment management services-- Definitions) and 1997 c 7 s 3 & 1995 c 229 s 1;

(55) RCW 82.04.294 (Tax on manufacturers or wholesalers of solar energy systems) and 2007 c 54 s 8 & 2005 c 301 s 2;

(56) RCW 82.04.297 (Internet services--Definitions) and 2000 c 103 s 5 & 1997 c 304 s 4;

(57) RCW 82.04.298 (Tax on qualified grocery distribution cooperatives) and 2008 c 49 s 1 & 2001 1st sp.s. c 9 s 1;

(58) RCW 82.04.310 (Exemptions--Public utilities--Electrical energy-- Natural or manufactured gas) and 2007 c 58 s 1, 2000 c 245 s 2, 1989 c 302 s 202, & 1961 c 15 s 82.04.310;

(59) RCW 82.04.311 (Exemptions--Tobacco settlement authority) and 2002 c 365 s 14;

(60) RCW 82.04.315 (Exemptions--International banking facilities) and 1982 c 95 s 7;

(61) RCW 82.04.317 (Exemptions--Motor vehicle sales by manufacturers at wholesale auctions to dealers) and 1997 c 4 s 1;

(62) RCW 82.04.320 (Exemptions--Insurance business) and 1961 c 15 s 82.04.320;

(63) RCW 82.04.322 (Exemptions--Health maintenance organization, health care service contractor, certified health plan) and 1993 c 492 s 303;

(64) RCW 82.04.324 (Exemptions--Qualifying blood, tissue, or blood and tissue banks) and 2004 c 82 s 1 & 1995 2nd sp.s. c 9 s 3;

- (65) RCW 82.04.326 (Exemptions--Qualified organ procurement organizations) and 2002 c 113 s 1;
- (66) RCW 82.04.327 (Exemptions--Adult family homes) and 1987 1st ex.s. c 4 s 1;
- (67) RCW 82.04.330 (Exemptions--Sales of agricultural products) and 2001 c 118 s 3, 1993 sp.s. c 25 s 305, 1988 c 253 s 2, & 1987 c 23 s 4;
- (68) RCW 82.04.331 (Exemptions--Wholesale sales to farmers of seed for planting, conditioning seed for planting owned by others) and 1998 c 170 s 2;
- (69) RCW 82.04.332 (Exemptions--Buying and selling at wholesale unprocessed milk, wheat, oats, dry peas, dry beans, lentils, triticale, canola, corn, rye, and barley) and 2007 c 131 s 1 & 1998 c 312 s 2;
- (70) RCW 82.04.333 (Exemptions--Small harvesters) and 2007 c 48 s 5 & 1990 c 141 s 1;
- (71) RCW 82.04.334 (Exemptions--Standing timber) and 2007 c 48 s 3;
- (72) RCW 82.04.335 (Exemptions--Agricultural fairs) and 1965 ex.s. c 145 s 1;
- (73) RCW 82.04.337 (Exemptions--Amounts received by hop growers or dealers for processed hops shipped outside the state) and 1987 c 495 s 1;
- (74) RCW 82.04.338 (Exemptions--Hop commodity commission or hop commodity board business) and 1998 c 200 s 1;
- (75) RCW 82.04.339 (Exemptions--Day care provided by churches) and 1992 c 81 s 1;
- (76) RCW 82.04.3395 (Exemptions--Child care resource and referral services by nonprofit organizations) and 1995 2nd sp.s. c 11 s 3;
- (77) RCW 82.04.340 (Exemptions--Boxing, sparring, or wrestling matches) and 2000 c 103 s 6, 1988 c 19 s 4, & 1961 c 15 s 82.04.340;
- (78) RCW 82.04.350 (Exemptions--Racing) and 2005 c 369 s 7 & 1961 c 15 s 82.04.350;
- (79) RCW 82.04.355 (Exemptions--Ride sharing) and 1999 c 358 s 8 & 1979 c 111 s 17;
- (80) RCW 82.04.360 (Exemptions--Employees--Independent contractors--Booth renters) and 1991 c 324 s 19, 1991 c 275 s 2, & 1961 c 15 s 82.04.360;
- (81) RCW 82.04.363 (Exemptions--Camp or conference center--Items sold or furnished by nonprofit organization) and 1997 c 388 s 1;

(82) RCW 82.04.3651 (Exemptions--Amounts received by nonprofit organizations for fund-raising activities) and 1999 c 358 s 3 & 1998 c 336 s 2;

(83) RCW 82.04.367 (Exemptions--Nonprofit organizations that are guarantee agencies, issue debt, or provide guarantees for student loans) and 1998 c 324 s 1 & 1987 c 433 s 1;

(84) RCW 82.04.368 (Exemptions--Nonprofit organizations--Credit and debt services) and 1993 c 390 s 1;

(85) RCW 82.04.370 (Exemptions--Certain fraternal and beneficiary organizations) and 1961 c 293 s 4 & 1961 c 15 s 82.04.370;

(86) RCW 82.04.380 (Exemptions--Certain corporations furnishing aid and relief) and 1961 c 15 s 82.04.380;

(87) RCW 82.04.385 (Exemptions--Operation of sheltered workshops) and 1988 c 176 s 915, 1988 c 13 s 1, 1972 ex.s. c 134 s 1, & 1970 ex.s. c 81 s 3;

(88) RCW 82.04.390 (Exemptions--Amounts derived from sale of real estate) and 1961 c 15 s 82.04.390;

(89) RCW 82.04.392 (Exemptions--Mortgage brokers' third-party provider services trust accounts) and 1998 c 311 s 3 & 1997 c 106 s 21;

(90) RCW 82.04.394 (Exemptions--Amounts received by property management company for on-site personnel) and 1998 c 338 s 2;

(91) RCW 82.04.395 (Exemptions--Certain materials printed in school district and educational service district printing facilities) and 1979 ex.s. c 196 s 12;

(92) RCW 82.04.397 (Exemptions--Certain materials printed in county, city, or town printing facilities) and 1979 ex.s. c 196 s 14;

(93) RCW 82.04.399 (Exemptions--Sales of academic transcripts) and 1996 c 272 s 1;

(94) RCW 82.04.405 (Exemptions--Credit unions) and 1998 c 311 s 4 & 1970 ex.s. c 101 s 3;

(95) RCW 82.04.408 (Exemptions--Housing finance commission) and 1983 c 161 s 25;

(96) RCW 82.04.410 (Exemptions--Hatching eggs and poultry) and 1967 ex.s. c 149 s 15 & 1961 c 15 s 82.04.410;

(97) RCW 82.04.415 (Exemptions--Sand, gravel and rock taken from county or city pits or quarries, processing and handling costs) and 1965 ex.s. c 173 s 10;

(98) RCW 82.04.416 (Exemptions--Operation of state route No. 16) and 1998 c 179 s 3;

(99) RCW 82.04.418 (Exemptions--Grants by United States government to municipal corporations or political subdivisions) and 1983 1st ex.s. c 66 s 2;

(100) RCW 82.04.419 (Exemptions--County, city, town, school district, or fire district activity) and 1983 1st ex.s. c 66 s 3;

(101) RCW 82.04.4201 (Exemptions--Sales/leasebacks by regional transit authorities) and 2000 2nd sp.s. c 4 s 24;

(102) RCW 82.04.421 (Exemptions--Out-of-state membership sales in discount programs) and 1997 c 408 s 1;

(103) RCW 82.04.422 (Exemptions--Wholesale sales of motor vehicles) and 2004 c 81 s 1 & 2001 c 258 s 1;

(104) RCW 82.04.423 (Exemptions--Sales by certain out-of-state persons to or through direct seller's representatives) and 1983 1st ex.s. c 66 s 5;

(105) RCW 82.04.424 (Exemptions--Certain in-state activities) and 2003 c 76 s 2;

(106) RCW 82.04.425 (Exemptions--Accommodation sales) and 1980 c 37 s 78, 1965 ex.s. c 173 s 9, & 1961 c 15 s 82.04.425;

(107) RCW 82.04.4251 (Exemptions--Convention and tourism promotion) and 2006 c 310 s 1;

(108) RCW 82.04.426 (Exemptions--Semiconductor microchips) and 2003 c 149 s 2;

(109) RCW 82.04.4261 (Exemptions--Federal small business innovation research program) and 2004 c 2 s 9;

(110) RCW 82.04.4262 (Exemptions--Federal small business technology transfer program) and 2004 c 2 s 10;

(111) RCW 82.04.4263 (Exemptions--Income received by the life sciences discovery fund authority) and 2005 c 424 s 11;

(112) RCW 82.04.4264 (Exemptions--Nonprofit boarding homes--Room and domiciliary care) and 2005 c 514 s 301;

- (113) RCW 82.04.4265 (Exemptions--Comprehensive cancer centers) and 2005 c 514 s 401;
- (114) RCW 82.04.4266 (Exemptions--Fruit and vegetable businesses) and 2006 c 354 s 3 & 2005 c 513 s 1;
- (115) RCW 82.04.4267 (Exemptions--Operation of parking/business improvement areas) and 2005 c 476 s 1;
- (116) RCW 82.04.4268 (Exemptions--Dairy product businesses) and 2006 c 354 s 1;
- (117) RCW 82.04.4269 (Exemptions--Seafood product businesses) and 2006 c 354 s 2;
- (118) RCW 82.04.4271 (Deductions--Membership fees and certain service fees by nonprofit youth organization) and 1981 c 74 s 1;
- (119) RCW 82.04.4272 (Deductions--Direct mail delivery charges) and 2005 c 514 s 114;
- (120) RCW 82.04.4281 (Deductions--Investments, dividends, interest on loans) and 2007 c 54 s 9, 2002 c 150 s 2, & 1980 c 37 s 2;
- (121) RCW 82.04.4282 (Deductions--Fees, dues, charges) and 1994 c 124 s 3, 1989 c 392 s 1, & 1980 c 37 s 3;
- (122) RCW 82.04.4283 (Deductions--Cash discount taken by purchaser) and 1980 c 37 s 4;
- (123) RCW 82.04.4284 (Deductions--Bad debts) and 2004 c 153 s 307 & 1980 c 37 s 5;
- (124) RCW 82.04.4285 (Deductions--Motor vehicle fuel and special fuel taxes) and 1998 c 176 s 3 & 1980 c 37 s 6;
- (125) RCW 82.04.4286 (Deductions--Nontaxable business) and 1980 c 37 s 7;
- (126) RCW 82.04.4287 (Deductions--Compensation for receiving, washing, etc., horticultural products for person exempt under RCW 82.04.330--Materials and supplies used) and 1980 c 37 s 8;
- (127) RCW 82.04.4289 (Exemption--Compensation for patient services or attendant sales of drugs dispensed pursuant to prescription by certain nonprofit organizations) and 2003 c 168 s 402, 1998 c 325 s 1, 1993 c 492 s 305, 1981 c 178 s 2, & 1980 c 37 s 10;

(128) RCW 82.04.4291 (Deductions--Compensation received by a political subdivision from another political subdivision for services taxable under RCW 82.04.290) and 1980 c 37 s 11;

(129) RCW 82.04.4292 (Deductions--Interest on investments or loans secured by mortgages or deeds of trust) and 1980 c 37 s 12;

(130) RCW 82.04.4293 (Deductions--Interest on obligations of the state, its political subdivisions, and municipal corporations) and 1980 c 37 s 13;

(131) RCW 82.04.4294 (Deductions--Interest on loans to farmers and ranchers, producers or harvesters of aquatic products, or their cooperatives) and 1980 c 37 s 14;

(132) RCW 82.04.4295 (Deductions--Manufacturing activities completed outside the United States) and 1980 c 37 s 15;

(133) RCW 82.04.4296 (Deductions--Reimbursement for accommodation expenditures by funeral homes) and 1980 c 37 s 16;

(134) RCW 82.04.4297 (Deductions--Compensation from public entities for health or social welfare services--Exception) and 2002 c 314 s 3, 2001 2nd sp.s. c 23 s 2, 1988 c 67 s 1, & 1980 c 37 s 17;

(135) RCW 82.04.4298 (Deductions--Repair, maintenance, replacement, etc., of residential structures and commonly held property--Eligible organizations) and 1980 c 37 s 18;

(136) RCW 82.04.431 ("Health or social welfare organization" defined for RCW 82.04.4297--Conditions for exemption--"Health or social welfare services" defined) and 2008 c 137 s 1, 1986 c 261 s 6, 1985 c 431 s 3, 1983 1st ex.s. c 66 s 1, 1980 c 37 s 80, & 1979 ex.s. c 196 s 6;

(137) RCW 82.04.4311 (Deductions--Compensation received under the federal medicare program by certain hospitals or health centers) and 2005 c 86 s 1 & 2002 c 314 s 2;

(138) RCW 82.04.432 (Deductions--Municipal sewer service fees or charges) and 1967 ex.s. c 149 s 17;

(139) RCW 82.04.4322 (Deductions--Artistic or cultural organization--Compensation from United States, state, etc., for artistic or cultural exhibitions, performances, or programs) and 1981 c 140 s 1;

(140) RCW 82.04.4324 (Deductions--Artistic or cultural organization--Deduction for tax under RCW 82.04.240--Value of articles for use in

displaying art objects or presenting artistic or cultural exhibitions, performances, or programs) and 1981 c 140 s 2;

(141) RCW 82.04.4326 (Deductions--Artistic or cultural organizations--Tuition charges for attending artistic or cultural education programs) and 1981 c 140 s 3;

(142) RCW 82.04.4327 (Deductions--Artistic and cultural organizations--Income from business activities) and 1985 c 471 s 6;

(143) RCW 82.04.4328 ("Artistic or cultural organization" defined) and 1985 c 471 s 7 & 1981 c 140 s 6;

(144) RCW 82.04.433 (Deductions--Sales of fuel for consumption outside United States' waters by vessels in foreign commerce--Construction) and 1985 c 471 s 16;

(145) RCW 82.04.4331 (Deductions--Insurance claims for state health care coverage) and 1988 c 107 s 33;

(146) RCW 82.04.4332 (Deductions--Tuition fees of foreign degree-granting institutions) and 1993 c 181 s 10;

(147) RCW 82.04.4333 (Credit--Job training services--Approval) and 1996 c 1 s 4;

(148) RCW 82.04.4334 (Deductions--Sale or distribution of biodiesel or E85 motor fuels) and 2007 c 309 s 3 & 2003 c 63 s 1;

(149) RCW 82.04.4335 (Deductions--Sale or distribution of wood biomass fuel) and 2003 c 339 s 12;

(150) RCW 82.04.4337 (Deductions--Certain amounts received by boarding homes) and 2004 c 174 s 7;

(151) RCW 82.04.4338 (Deductions--Amounts received from sale, lease, or rental of electrification systems) and 2006 c 323 s 2;

(152) RCW 82.04.4339 (Deductions--Grants to support salmon restoration) and 2004 c 241 s 1;

(153) RCW 82.04.434 (Credit--Public safety standards and testing) and 1991 c 13 s 1;

(154) RCW 82.04.440 (Credit--Persons taxable on multiple activities) and 2006 c 300 s 8, 2006 c 84 s 6, & 2005 c 301 s 3;

(155) RCW 82.04.4451 (Credit against tax due--Maximum credit--Table) and 1997 c 238 s 2 & 1994 sp.s. c 2 s 1;

(156) RCW 82.04.4452 (Credit--Research and development spending) and 2005 c 514 s 1003, 2004 c 2 s 2, 2000 c 103 s 7, 1997 c 7 s 4, & 1994 sp.s. c 5 s 2;

(157) RCW 82.04.44525 (Credit--New employment for international service activities in eligible areas--Designation of census tracts for eligibility--Records--Tax due upon ineligibility--Interest assessment--Information from employment security department) and 2008 c 81 s 9 & 1998 c 313 s 2;

(158) RCW 82.04.4461 (Credit--Preproduction development expenditures) and 2008 c 81 s 7, 2007 c 54 s 11, & 2003 2nd sp.s. c 1 s 7;

(159) RCW 82.04.4463 (Credit--Property and leasehold taxes paid on property used for manufacture of commercial airplanes) and 2008 c 81 s 8, 2006 c 177 s 10, 2005 c 514 s 501, & 2003 2nd sp.s. c 1 s 15;

(160) RCW 82.04.447 (Credit--Natural or manufactured gas purchased by direct service industrial customers--Reports) and 2001 c 214 s 9;

(161) RCW 82.04.448 (Credit--Manufacturing semiconductor materials) and 2003 c 149 s 9;

(162) RCW 82.04.4481 (Credit--Property taxes paid by aluminum smelter) and 2006 c 182 s 2 & 2004 c 24 s 8;

(163) RCW 82.04.4482 (Credit--Sales of electricity or gas to an aluminum smelter) and 2004 c 24 s 9;

(164) RCW 82.04.4483 (Credit--Programming or manufacturing software in rural counties) and 2004 c 25 s 1;

(165) RCW 82.04.4484 (Credit--Information technology help desk services in rural counties) and 2004 c 25 s 2;

(166) RCW 82.04.4485 (Credit--Mechanical lifting devices purchased by hospitals) and 2006 c 165 s 5;

(167) RCW 82.04.4486 (Credit--Syrup taxes paid by buyer) and 2006 c 245 s 1;

(168) RCW 82.04.4489 (Credit--Motion picture competitiveness program) and 2008 c 85 s 3 & 2006 c 247 s 5;

(169) RCW 82.04.449 (Credit--Washington customized employment training program) and 2006 c 112 s 5;

(170) RCW 82.04.4491 (Credit--Alternative power generation devices) and 2008 c 223 s 1;

- (171) RCW 82.04.4492 (Credit--Polysilicon manufacturers) and 2008 c 283 s 1;
- (172) RCW 82.04.4493 (Credit--Energy efficient commercial equipment) and 2008 c 284 s 2;
- (173) RCW 82.04.450 (Value of products, how determined) and 1983 1st ex.s. c 55 s 3, 1975 1st ex.s. c 278 s 42, & 1961 c 15 s 82.04.450;
- (174) RCW 82.04.460 (Business within and without state--Apportionment) and 2004 c 174 s 6, 1985 c 7 s 154, 1983 2nd ex.s. c 3 s 28, 1975 1st ex.s. c 291 s 9, & 1961 c 15 s 82.04.460;
- (175) RCW 82.04.470 (Resale certificate--Burden of proof--Tax liability--Rules--Resale certificate defined) and 2007 c 6 s 1201, 2003 c 168 s 204, 1993 sp.s. c 25 s 701, 1983 2nd ex.s. c 3 s 29, 1975 1st ex.s. c 278 s 43, & 1961 c 15 s 82.04.470;
- (176) RCW 82.04.480 (Sales in own name--Sales as agent) and 1975 1st ex.s. c 278 s 44 & 1961 c 15 s 82.04.480;
- (177) RCW 82.04.500 (Tax part of operating overhead) and 1961 c 15 s 82.04.500;
- (178) RCW 82.04.510 (General administrative provisions invoked) and 1961 c 15 s 82.04.510;
- (179) RCW 82.04.520 (Administrative provisions for motor vehicle sales by courtesy dealers) and 2001 c 258 s 2;
- (180) RCW 82.04.530 (Telecommunications service providers--Calculation of gross proceeds) and 2007 c 54 s 13, 2007 c 6 s 1022, 2004 c 153 s 410, & 2002 c 67 s 3;
- (181) RCW 82.04.535 (Gross proceeds of sales calculation for mobile telecommunications service provider) and 2002 c 67 s 4;
- (182) RCW 82.04.540 (Professional employer organizations--Taxable under RCW 82.04.290(2)--Deduction) and 2006 c 301 s 1;
- (183) RCW 82.04.600 (Exemptions--Materials printed in county, city, town, school district, educational service district, library or library district) and 1979 ex.s. c 266 s 8;
- (184) RCW 82.04.601 (Exemptions--Affixing stamp services for cigarette sales) and 2007 c 221 s 5;
- (185) RCW 82.04.610 (Exemptions--Import or export commerce) and 2007 c 477 s 2;

(186) RCW 82.04.615 (Exemptions--Certain limited purpose public corporations, commissions, and authorities) and 2007 c 381 s 1;

(187) RCW 82.04.620 (Exemptions--Certain prescription drugs) and 2007 c 447 s 1;

(188) RCW 82.04.625 (Exemptions--Custom farming services) and 2007 c 334 s 1;

(189) RCW 82.04.627 (Exemptions--Commercial airplane parts) and 2008 c 81 s 15;

(190) RCW 82.04.629 (Exemptions--Honey bee products) and 2008 c 314 s 2;

(191) RCW 82.04.630 (Exemptions--Bee pollination services) and 2008 c 314 s 3; and

(192) RCW 82.04.900 (Construction--1961 c 15) and 1961 c 15 s 82.04.900.

PART V

Miscellaneous

NEW SECTION. **Sec. 14.** Part headings used in this act are not any part of the law.

NEW SECTION. **Sec. 15.** Sections 1 through 12 of this act constitute a new chapter in Title 82 RCW.

NEW SECTION. **Sec. 16.** This act takes effect January 1, 2011, except for section 5 of this act which takes effect January 1, 2010.