RCW 82.12.020 Use tax imposed. (1) There is levied and collected from every person in this state a tax or excise for the privilege of using within this state as a consumer any:

(a) Article of tangible personal property acquired by the user in any manner, including tangible personal property acquired at a casual or isolated sale, and including by-products used by the manufacturer thereof, except as otherwise provided in this chapter, irrespective of whether the article or similar articles are manufactured or are available for purchase within this state;

(b) Prewritten computer software, regardless of the method of delivery, but excluding prewritten computer software that is either provided free of charge or is provided for temporary use in viewing information, or both;

(c)(i) Until September 30, 2025, services defined as a retail sale in *RCW 82.04.050 (2) (a) or (g) or (6)(b), excluding services defined as a retail sale in *RCW 82.04.050(6)(b) that are provided free of charge;

(ii) Beginning October 1, 2025, services defined as a retail sale in *RCW 82.04.050 (2) (a) or (g), (3) (g), (h), (i), (j), or (k), or (6)(b), excluding services defined as a retail sale in RCW 82.04.050(6)(b) that are provided free of charge and services excluded from the definition of "sale at retail" or "retail sale" under RCW 82.04.050(17);

(d) Extended warranty; or

(e)(i) Digital good, digital code, or digital automated service, including the use of any services provided by a seller exclusively in connection with digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

(ii) With respect to the use of digital goods, digital automated services, and digital codes acquired by purchase, the tax imposed in this subsection (1)(e) applies in respect to:

(A) Sales in which the seller has granted the purchaser the right of permanent use;

(B) Sales in which the seller has granted the purchaser a right of use that is less than permanent;

(C) Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and

(D) Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

(iii) With respect to digital goods, digital automated services, and digital codes acquired other than by purchase, the tax imposed in this subsection (1)(e) applies regardless of whether or not the consumer has a right of permanent use or is obligated to make continued payment as a condition of use.

(2)(a) Until September 30, 2025, the provisions of this chapter do not apply in respect to the use of any article of tangible personal property, extended warranty, digital good, digital code, digital automated service, or service taxable under *RCW 82.04.050 (2) (a) or (g) or (6)(b), if the sale to, or the use by, the present user or the present user's bailor or donor has already been subjected to the tax under chapter 82.08 RCW or this chapter and the tax has been paid by the present user or by the present user's bailor or donor.

(b) Beginning October 1, 2025, the provisions of this chapter do not apply in respect to the use of any article of tangible personal property, extended warranty, digital good, digital code, digital automated service, or service taxable under *RCW 82.04.050 (2) (a) or (g), (3) (g), (h), (i), (j), or (k), or (6)(b), if the sale to, or the

use by, the present user or the present user's bailor or donor has already been subjected to the tax under chapter 82.08 RCW or this chapter and the tax has been paid by the present user or by the present user's bailor or donor.

(3)(a) Except as provided in this section, payment of the tax imposed by this chapter or chapter 82.08 RCW by one purchaser or user of tangible personal property, extended warranty, digital good, digital code, digital automated service, or other service does not have the effect of exempting any other purchaser or user of the same property, extended warranty, digital good, digital code, digital automated service, or other service from the taxes imposed by such chapters.

(b) The tax imposed by this chapter does not apply:

(i) If the sale to, or the use by, the present user or his or her bailor or donor has already been subjected to the tax under chapter 82.08 RCW or this chapter and the tax has been paid by the present user or by his or her bailor or donor;

(ii) In respect to the use of any article of tangible personal property acquired by bailment and the tax has once been paid based on reasonable rental as determined by RCW 82.12.060 measured by the value of the article at time of first use multiplied by the tax rate imposed by chapter 82.08 RCW or this chapter as of the time of first use;

(iii) In respect to the use of any article of tangible personal property acquired by bailment, if the property was acquired by a previous bailee from the same bailor for use in the same general activity and the original bailment was prior to June 9, 1961;

(iv) To the use of digital goods or digital automated services, which were obtained through the use of a digital code, if the sale of the digital code to, or the use of the digital code by, the present user or the present user's bailor or donor has already been subjected to the tax under chapter 82.08 RCW or this chapter and the tax has been paid by the present user or by the present user's bailor or donor; or

(v) The use of any service taxable under RCW 82.04.050 if the service is rendered by the taxpayer's own employees in the course of their employment.

(4)(a) Except as provided in (b) of this subsection (4), the tax is levied and must be collected in an amount equal to the value of the article used, value of the digital good or digital code used, value of the extended warranty used, or value of the service used by the taxpayer, multiplied by the applicable rates in effect for the retail sales tax under RCW 82.08.020.

(b) In the case of a seller required to collect use tax from the purchaser, the tax must be collected in an amount equal to the purchase price multiplied by the applicable rate in effect for the retail sales tax under RCW 82.08.020.

(5) Beginning July 1, 2027, the portion of taxes collected by the state under subsection (1) of this section equal to 0.1 percent of the value of the article used, value of the digital good or digital code used, value of the extended warranty used, or value of the service used by the taxpayer, must be deposited in the multimodal transportation account created in RCW 47.66.070.

(6) For purposes of the tax imposed in this section, "person" includes anyone within the definition of "buyer," "purchaser," and "consumer" in RCW 82.08.010. [2026 c 255 s 102; 2026 c 250 s 14. Prior: 2025 c 418 s 4; 2025 c 417 s 202; 2017 c 323 s 520; 2015 c 169 s 6; 2010 1st sp.s. c 23 s 206; 2009 c 535 s 305; 2005 c 514 s 105;

prior: 2003 c 361 s 302; 2003 c 168 s 214; 2003 c 5 s 2; 2002 c 367 s 4; 1999 c 358 s 9; 1998 c 332 s 7; 1996 c 148 s 5; 1994 c 93 s 2; 1983 c 7 s 7; 1981 2nd ex.s. c 8 s 2; 1980 c 37 s 79; 1977 ex.s. c 324 s 3; 1975-'76 2nd ex.s. c 130 s 2; 1975-'76 2nd ex.s. c 1 s 2; 1971 ex.s. c 281 s 10; 1969 ex.s. c 262 s 32; 1967 ex.s. c 149 s 22; 1965 ex.s. c 173 s 18; 1961 c 293 s 9; 1961 c 15 s 82.12.020; prior: 1959 ex.s. c 3 s 10; 1955 ex.s. c 10 s 3; 1955 c 389 s 25; 1949 c 228 s 7; 1943 c 156 s 8; 1941 c 76 s 6; 1939 c 225 s 14; 1937 c 191 s 1; 1935 c 180 s 31; Rem. Supp. 1949 s 8370-31.]

Reviser's note: *(1) RCW 82.04.050 was amended by 2026 c 238 s 1001 (effective January 1, 2029), 2026 c 238 s 1101, and 2026 c 250 s 2, changing subsection lettering.

(2) This section was amended by 2026 c 250 s 14 and by 2026 c 255 s 102, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date—2026 c 255 ss 101, 102, 201, 202, 203, 301, and 302: See note following RCW 82.08.020.

Intent—2026 c 255: See note following RCW 82.08.020.

Retroactive application—2026 c 250 ss 2-4, 8, 10, 12-18, and 22: See note following RCW 82.04.050.

Effective date—2025 c 417 ss 104, 105, 107-110, 201-206, 301-303, 604, and 903: See note following RCW 46.17.355.

Findings—Intent—2025 c 417: See note following RCW 82.38.030.

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.

Effective date—2015 c 169: See note following RCW 82.04.050.

Effective date—2010 1st sp.s. c 23: See note following RCW 82.32.655.

Findings—Intent—2010 1st sp.s. c 23: See notes following RCW 82.04.220.

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

Effective date—2005 c 514: See note following RCW 83.100.230.

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.

Effective dates—2003 c 361: See note following RCW 82.08.020.

Findings—2003 c 361: See note following RCW 82.38.030.

Effective dates—Part headings not law—2003 c 168: See notes following RCW 82.08.010.

Finding—Intent—Retroactive application—Effective date—2003 c 5: See notes following RCW 82.12.010.

Severability—Effective date—2002 c 367: See notes following RCW 82.04.060.

Effective date—1999 c 358 ss 1 and 3-21: See note following RCW 82.04.3651.

Findings—Intent—Effective date—1998 c 332: See notes following RCW 82.04.050.

Severability—Effective date—1996 c 148: See notes following RCW 82.04.050.

Effective date—1994 c 93: See note following RCW 82.12.010.

Construction—Severability—Effective dates—1983 c 7: See notes following RCW 82.08.020.

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

Effective date—1975-'76 2nd ex.s. c 130: See note following RCW 82.08.020.

Application to preexisting contracts—1975-'76 2nd ex.s. c 1: See note following RCW 82.12.010.

Severability—1975-'76 2nd ex.s. c 1: See note following RCW 82.12.010.

High capacity transportation systems—Sales and use tax: RCW 81.104.170.