RCW 82.12.035 Credit for retail sales or use taxes paid to other jurisdictions with respect to property used. A credit is allowed against the taxes imposed by this chapter upon the use in this state of tangible personal property, extended warranty, digital good, digital code, digital automated service, or services defined as a retail sale in *RCW 82.04.050 (2) (a) or (g) or (6)(c), in the amount that the present user thereof or his or her bailor or donor has paid a legally imposed retail sales or use tax with respect to such property, extended warranty, digital good, digital code, digital automated service, or service defined as a retail sale in *RCW 82.04.050 (2) (a) or (g) or (6)(c) to any other state, possession, territory, or commonwealth of the United States, any political subdivision thereof, the District of Columbia, and any foreign country or political subdivision thereof. [2017 c 323 s 524; 2015 c 169 s 8; 2009 c 535 s 1107; 2007 c 6 s 1203; 2005 c 514 s 108; 2002 c 367 s 5; 1996 c 148 s 6; 1987 c 27 s 2; 1967 ex.s. c 89 s 5.]

***Reviser's note:** RCW 82.04.050 was amended by 2025 c 422 s 101, changing subsection (6)(c) to subsection (6)(b), effective October 1, 2025. RCW 82.04.050 was subsequently amended by 2026 c 238 s 1001, changing subsection (6)(b) to subsection (6)(c), effective January 1, 2029.

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.

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

Part headings not law—Savings—Effective date—Severability—2007 c 6: See notes following RCW 82.32.020.

Findings—Intent—2007 c 6: See note following RCW 82.14.390.

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.

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

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