Title 82 RCW
EXCISE TAXES

Chapters
82.01 Department of revenue.
82.02 General provisions.
82.03 Board of tax appeals.
82.04 Business and occupation tax.
82.08 Retail sales tax.
82.12 Use tax.
82.14 Local retail sales and use taxes.
82.14A Cities and towns—License fees and taxes on financial institutions.
82.14B Counties—Tax on telephone access line use.
82.16 Public utility tax.
82.18 Solid waste collection tax.
82.19 Litter tax.
82.21 Hazardous substance tax—Model toxics control act.
82.23A Petroleum products—Underground storage tank program funding.
82.23B Oil spill response tax.
82.24 Tax on cigarettes.
82.25 Tax on vapor products.
82.26 Tax on tobacco products.
82.27 Tax on enhanced food fish.
82.29A Leasehold excise tax.
82.32 General administrative provisions.
82.32A Taxpayer rights and responsibilities.
82.33 Economic and revenue forecasts.
82.33A Economic climate council.
82.34 Pollution control facilities—Tax exemptions and credits.
82.38 Fuel tax act.
82.41 Multistate motor fuel tax agreement.
82.42 Aircraft fuel tax.
82.44 Motor vehicle excise tax.
82.45 Excise tax on real estate sales.
82.46 Counties and cities—Excise tax on real estate sales.
82.47 Border area motor vehicle fuel and special fuel tax.
82.48 Aircraft excise tax.
82.49 Watercraft excise tax.
82.50 Travel trailers and campers excise tax.
82.51 Heavy equipment rental tax.
82.52 Extension of excises to federal areas.
82.56 Multistate tax compact.
82.58 Simplified sales and use tax administration act.
82.60 Tax deferrals for investment projects in rural counties.
82.62 Tax credits for eligible business projects in rural counties.
82.63 Tax deferrals for high-technology businesses.
82.64 Syrup tax.
82.65A Intermediate care facilities for persons with intellectual disabilities.
82.70 Commute trip reduction incentives.
82.73 Washington main street program tax incentives.
82.74 Tax deferrals for fruit and vegetable businesses.
82.75 Tax deferrals for biotechnology and medical device manufacturing businesses.
82.80 Local option transportation taxes.
82.82 Community empowerment zones—Tax deferral program.
82.84 Local grocery tax restrictions.
82.85 Job creation and economic development investment incentives—Pilot program.
82.86 988 behavioral health crisis response and suicide prevention line tax.
82.87 Capital gains tax.
82.89 Tax deferrals for investment projects.
82.90 Tax deferrals for solar canopies.
82.92 Tax deferrals for underdeveloped urban land redevelopment.
82.94 Tax deferrals for manufacturing and research and development.
82.96 Tax on renewable energy generation or storage.
82.98 Construction.

Additional taxes, see titles pertaining to particular taxing authorities, e.g., counties, cities, school districts, public utility districts.

Expenditure limitations: Chapter 43.135 RCW.

Hotels, motels, special excise tax on charges for furnishing lodging: Chapter 67.28 RCW.

Termination of tax preferences: Chapter 43.136 RCW.