

RCW 82.08.0256 Exemptions—Sale of the operating property of a public utility to the state or a political subdivision.

*** CHANGE IN 2026 *** (SEE 6113-S.SL) ***

The tax levied by RCW 82.08.020 does not apply to sales (including transfers of title through decree of appropriation) heretofore or hereafter made of the entire operating property of a publicly or privately owned public utility, or of a complete operating integral section thereof, to the state or a political subdivision thereof for use in conducting any public service business as defined in RCW 82.16.010. For purposes of this section, "operating property" includes digital goods and digital codes. [2010 c 106 s 213; 2009 c 535 s 509; 1980 c 37 s 24. Formerly RCW 82.08.030(6).]

Effective date—2010 c 106: See note following RCW 35.102.145.

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

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