

**RCW 82.04.480 Sales in own name—Sales as agent.** (1) Every consignee, bailee, factor, or auctioneer having either actual or constructive possession of personal property, or having possession of the documents of title thereto, with power to sell such personal property in that person's own name and actually so selling, is deemed the seller of such personal property within the meaning of this chapter. Furthermore, the consignor, bailor, principal, or owner is deemed a seller of such property to the consignee, bailee, factor, or auctioneer.

(2) The burden is on the taxpayer in every case to establish the fact that the taxpayer is not engaged in the business of making retail sales or wholesale sales but is acting merely as broker or agent in promoting sales for a principal. Such claim will be allowed only when the taxpayer's accounting records are kept in such manner as required by rule by the department.

(3) For purposes of this section, "personal property" means tangible personal property, digital goods, digital codes, and extended warranties. [2009 c 535 s 412; 1975 1st ex.s. c 278 s 44; 1961 c 15 s 82.04.480. Prior: 1935 c 180 s 10; RRS s 8370-10.]

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

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.