

RCW 82.04.270 Tax on wholesalers. (Effective until January 1, 2027.) Upon every person engaging within this state in the business of making sales at wholesale, except persons taxable as wholesalers under other provisions of this chapter; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of 0.484 percent. [2004 c 24 s 5; 2003 2nd sp.s. c 1 s 5; 2001 1st sp.s. c 9 s 3; (2001 1st sp.s. c 9 s 2 expired July 1, 2001); 1999 c 358 s 2. Prior: 1999 c 358 s 1; 1998 c 343 s 2; 1998 c 329 s 1; 1998 c 312 s 6; 1994 c 124 s 2; 1993 sp.s. c 25 s 105; 1981 c 172 s 4; 1971 ex.s. c 281 s 6; 1971 ex.s. c 186 s 4; 1969 ex.s. c 262 s 37; 1967 ex.s. c 149 s 11; 1961 c 15 s 82.04.270; prior: 1959 ex.s. c 5 s 3; 1955 c 389 s 47; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

Intent—Effective date—2004 c 24: See notes following RCW 82.04.2909.

Finding—2003 2nd sp.s. c 1: See note following RCW 82.04.4461.

Effective dates—2001 1st sp.s. c 9: See note following RCW 82.04.298.

Expiration dates—2001 1st sp.s. c 9: See note following RCW 82.04.290.

Effective date—1999 c 358 s 2: "Section 2 of this act takes effect July 1, 2001." [1999 c 358 s 23.]

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

Effective date—1998 c 343: See note following RCW 82.04.272.

Effective date—1998 c 329: "This act takes effect July 1, 1998." [1998 c 329 s 2.]

Effective date—Savings—1998 c 312: See notes following RCW 82.04.332.

Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25: See notes following RCW 82.04.230.

Effective dates—1981 c 172: See note following RCW 82.04.240.

Effective date—1971 ex.s. c 186: See note following RCW 82.04.110.

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106; 2004 c 24 s 5; 2003 2nd sp.s. c 1 s 5; 2001 1st sp.s. c 9 s 3; (2001 1st sp.s. c 9 s 2 expired July 1, 2001); 1999 c 358 s 2. Prior: 1999 c 358 s 1; 1998 c 343 s 2; 1998 c 329 s 1; 1998 c 312 s 6; 1994 c 124 s 2; 1993 sp.s. c 25 s 105; 1981 c 172 s 4; 1971 ex.s. c 281 s 6; 1971 ex.s. c 186 s 4; 1969 ex.s. c 262 s 37; 1967 ex.s. c 149 s 11; 1961 c 15 s 82.04.270; prior: 1959 ex.s. c 5 s 3; 1955 c 389 s 47; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

Effective date—2025 c 420 ss 101-108 and 110-112: See note following RCW 82.04.230.

Tax preference performance statement exemption—Automatic expiration date exemption—Necessity of act—2025 c 420: See notes following RCW 82.04.230.

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