

RCW 82.12.0259 Exemptions—Use of personal property, digital automated services, or certain other services by federal corporations providing aid and relief. The provisions of this chapter do not apply in respect to the use of personal property or the use of digital automated services or services defined in *RCW 82.04.050 (2)(a) or (6)(c) by corporations that have been incorporated under any act of the congress of the United States and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, flood, and other national calamities and to devise and carry on measures for preventing the same. [2017 c 323 s 523; 2009 c 535 s 613; 2003 c 5 s 7; 1980 c 37 s 59. Formerly RCW 82.12.030(9).]

***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.

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.

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

Finding—Intent—Retroactive application—Effective date—2003 c 5: See notes following RCW 82.12.010.

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