

**RCW 82.24.295 Exceptions—Sales by Indian retailer under cigarette tax contract.** (1) The taxes imposed by this chapter do not apply to the sale, use, consumption, handling, possession, or distribution of cigarettes by an Indian retailer during the effective period of a cigarette tax contract subject to RCW 43.06.455.

(2) Effective July 1, 2002, wholesalers and retailers subject to the provisions of this chapter are allowed compensation for their services in affixing the stamps required under this chapter a sum computed at the rate of six dollars per one thousand stamps purchased or affixed by them.

(3) In addition to the compensation allowed under subsection (2) of this section, retailers purchasing stamps for roll-your-own cigarettes are allowed additional compensation to offset the cost of the tax under chapter 82.26 RCW. The amount equals five cents per cigarette. [2012 2nd sp.s. c 4 s 10; 2001 c 235 s 6.]

**Effective date—2012 2nd sp.s. c 4:** See note following RCW 82.24.030.

**Intent—Finding—2001 c 235:** See RCW 43.06.450.