

RCW 82.08.080 Vending machine and other sales. (1) The department of revenue may authorize a seller to pay the tax levied under this chapter upon sales made under conditions of business such as to render impracticable the collection of the tax as a separate item and waive collection of the tax from the customer. Where sales are made by a vending machine that results in delivery of the merchandise in single purchases of smaller value than the minimum sale upon which a one cent tax may be collected from the purchaser, according to the schedule provided by the department under authority of RCW 82.08.060, and where the design of the sales device is such that multiple sales of items are not possible or cannot be detected so as practically to assess a tax, in such a case the selling price for the purposes of the tax imposed under RCW 82.08.020 shall be sixty percent of the gross receipts of the vending machine through which such sales are made.

(2) No such authority shall be granted except upon application to the department and unless the department, after hearing, finds that the conditions of the applicant's business are such as to render impracticable the collection of the tax in the manner otherwise provided. The department, by rule, may provide that the applicant, under this section, furnish a proper bond sufficient to secure the payment of the tax.

(3) "Vending machine" means a machine or other mechanical device that accepts payment and:

- (a) Dispenses tangible personal property;
- (b) Provides facilities for installing, repairing, cleaning, altering, imprinting, or improving tangible personal property; or
- (c) Provides a service to the buyer. [2004 c 153 s 409; 1986 c 36 s 2; 1975 1st ex.s. c 278 s 48; 1963 c 244 s 2; 1961 c 15 s 82.08.080. Prior: 1937 c 227 s 8; 1935 c 180 s 24; RRS s 8370-24.]

Retroactive effective date—Effective date—2004 c 153: See note following RCW 82.08.0293.

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