

**RCW 82.08.040 Consignee, factor, bailee, auctioneer deemed seller.** (1) Every consignee, bailee, factor, or auctioneer selling or calling for bids on personal property belonging to another, is deemed the seller of such personal property within the meaning of this chapter. All sales made by such persons are subject to the provisions of this chapter even though the sale would have been exempt from the tax imposed in this chapter had it been made directly by the owner of the property sold.

(2) (a) Except as provided in (b) of this subsection (2), every consignee, bailee, factor, or auctioneer must collect and remit the amount of tax due under this chapter with respect to sales made or called by that seller.

(b) If the owner of the property sold is engaged in the business of making sales at retail in this state, the tax imposed under this chapter may be remitted by such owner under such rules as the department may adopt. [2009 c 535 s 1105; 1975 1st ex.s. c 278 s 46; 1961 c 15 s 82.08.040. Prior: 1939 c 225 s 8; 1935 c 180 s 18; RRS s 8370-18.]

**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.