

**RCW 82.04.297 Internet access—Definitions.** (1) The provision of internet access is subject to tax under RCW 82.04.290(2).

(2) (a) Except as provided in (b) of this subsection, "internet" and "internet access" have the same meaning as those terms are defined in the federal internet tax freedom act, Title 47 U.S.C. Sec. 151 note, as existing on July 1, 2009.

(b) "Internet access" does not include telecommunications service purchased, used, or sold by a person that provides a service that enables users to connect to the internet to access content, information, or other services offered over the internet, to the extent such telecommunications service is purchased, used, or sold:

(i) To provide such service; or (ii) to otherwise enable users to access content, information, or other services offered over the internet.

(3) Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter. [2010 c 111 s 303; 2009 c 535 s 408; 2000 c 103 s 5; 1997 c 304 s 4.]

**Purpose—Retroactive application—Effective date—2010 c 111:** See notes following RCW 82.04.050.

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

**Findings—Severability—Effective date—1997 c 304:** See notes following RCW 35.21.717.