

**RCW 82.04.500 Tax part of operating overhead.** It is not the intention of this chapter that the taxes herein levied upon persons engaging in business be construed as taxes upon the purchasers or customers, but that such taxes shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes shall constitute a part of the operating overhead of such persons. [1961 c 15 s 82.04.500. Prior: 1935 c 180 s 14; RRS s 8370-14.]