

RCW 82.14.457 Sales and use tax for digital goods—

Apportionment. (1) A business or other organization that is entitled under RCW 82.12.0208(7) to apportion the amount of state use tax on the use of digital goods, digital codes, digital automated services, prewritten computer software, or services defined as a retail sale in *RCW 82.04.050(6)(c) is also entitled to apportion the amount of local use taxes imposed under the authority of this chapter and RCW 81.104.170 on the use of such products or services.

(2) To ensure that the tax base for state and local use taxes is identical, the measure of local use taxes apportioned under this section must be the same as the measure of state use tax apportioned under RCW 82.12.0208(7).

(3) This section does not affect the sourcing of local use taxes. [2020 c 139 s 25; 2017 c 323 s 527; 2009 c 535 s 703.]

***Reviser's note:** RCW 82.04.050 was amended by 2025 c 422 s 101, changing subsection (6)(c) to subsection (6)(b), effective October 1, 2025.

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.

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