

**RCW 82.08.0291 Exemptions—Sales of amusement and recreation services or personal services by nonprofit youth organization—Local government physical fitness classes.** The tax imposed by RCW 82.08.020 does not apply to sales defined as a sale at retail and retail sale under \*RCW 82.04.050 (3)(g) or (15), by a nonprofit youth organization, as defined in RCW 82.04.4271, to members of the organization; and the tax does not apply to physical fitness classes provided by a local government. [2015 c 169 s 4; 2000 c 103 s 8; 1994 c 85 s 1; 1981 c 74 s 2.]

**\*Reviser's note:** RCW 82.04.050 was amended by 2025 c 422 s 101, changing subsection (3)(g) to subsection (3)(m), effective October 1, 2025.

**Effective date—2015 c 169:** See note following RCW 82.04.050.

**Effective date—1994 c 85:** "This act shall take effect July 1, 1994." [1994 c 85 s 2.]