

**RCW 82.08.033 Exemptions—Sales of used mobile homes or rental or lease of mobile homes.** The tax imposed by RCW 82.08.020 shall not apply to:

(1) Sales of used mobile homes as defined in RCW 82.45.032.

(2) The renting or leasing of mobile homes if the rental agreement or lease exceeds thirty days in duration and if the rental or lease of such mobile home is not conducted jointly with the provision of short-term lodging for transients. [1986 c 211 s 2; 1979 ex.s. c 266 s 3.]