

**RCW 82.04.060 "Sale at wholesale," "wholesale sale."** "Sale at wholesale" or "wholesale sale" means:

- (1) Any sale, which is not a sale at retail, of:
  - (a) Tangible personal property;
  - (b) Services defined as a retail sale in RCW 82.04.050(2) (a) or (g);
  - (c) Activities defined as a retail sale in RCW 82.04.050(15);
  - (d) Prewritten computer software;
  - (e) Services described in \*RCW 82.04.050(6) (c);
  - (f) Extended warranties as defined in RCW 82.04.050(7);
  - (g) Competitive telephone service, ancillary services, or telecommunications service as those terms are defined in RCW 82.04.065; or
  - (h) Digital goods, digital codes, or digital automated services;
- (2) Any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property, if such charge is expressly defined as a retail sale by RCW 82.04.050 when rendered to or for consumers. For the purposes of this subsection (2), "real or personal property" does not include any natural products named in RCW 82.04.100; and
- (3) The sale of any service for resale, if the sale is excluded from the definition of "sale at retail" and "retail sale" in RCW 82.04.050(14). [2017 c 323 s 512; 2015 c 169 s 2; 2010 c 106 s 203; 2009 c 535 s 403; 2007 c 6 s 1007; 2005 c 514 s 102; 2002 c 367 s 1; 1998 c 332 s 5; 1996 c 148 s 3; 1983 2nd ex.s. c 3 s 26; 1961 c 15 s 82.04.060. Prior: 1955 ex.s. c 10 s 4; 1955 c 389 s 7; prior: 1949 c 228 s 2, part; 1945 c 249 s 1, part; 1943 c 156 s 2, part; 1941 c 178 s 2, part; 1939 c 225 s 2, part; 1937 c 227 s 2, part; 1935 c 180 s 5, part; Rem. Supp. 1949 s 8370-5, part.]

**\*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.

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

**Effective date—2010 c 106:** See note following RCW 35.102.145.

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

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.

**Effective date—2005 c 514:** See note following RCW 83.100.230.

**Part headings not law—Severability—2005 c 514:** See notes following RCW 82.12.808.

**Severability—2002 c 367:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2002 c 367 s 7.]

**Effective date—2002 c 367:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect June 1, 2002." [2002 c 367 s 8.]

**Findings—Intent—Effective date—1998 c 332:** See notes following RCW 82.04.29001.

**Severability—Effective date—1996 c 148:** See notes following RCW 82.04.050.

**Construction—Severability—Effective dates—1983 2nd ex.s. c 3:** See notes following RCW 82.04.255.