

**RCW 82.02.010 Definitions.** For the purpose of this title, unless the context clearly requires otherwise:

(1) "Cannabis," "cannabis-infused products," and "useable cannabis" have the meanings provided in RCW 69.50.101;

(2) "Department" means the department of revenue of the state of Washington;

(3) "Director" means the director of the department of revenue of the state of Washington;

(4) "Frontier county" means a county with a population density of fewer than 50 persons per square mile as determined by the office of financial management and published each year by the department. A county with a population density of 21 or fewer persons per square mile is a "frontier one" county. A county with a population density of more than 21 but fewer than 50 persons per square mile is a "frontier two" county. Every frontier county is also a rural county as defined in RCW 82.14.370 and eligible for all benefits, services, and programs unless a frontier county is specifically excluded in the authorizing statute;

(5) "Taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax hereunder, or who engages in any business or performs any act for which a tax is imposed by this title. "Taxpayer" also includes any person liable for any fee or other charge collected by the department under any provision of law, including registration assessments and delinquency fees imposed under RCW 59.30.050; and

(6) Words in the singular number include the plural and the plural include the singular. Words in one gender include all other genders. [2024 c 47 s 3; 2022 c 16 s 137; 2014 c 140 s 30; 2011 c 298 s 37; 1979 c 107 s 9; 1967 ex.s. c 26 s 14; 1961 c 15 s 82.02.010. Prior: 1935 c 180 s 3; RRS s 8370-3.]

**Intent—Finding—2022 c 16:** See note following RCW 69.50.101.

**Purpose—Intent—Agency transfer—Contracting—Effective date—2011 c 298:** See notes following RCW 19.02.020.

**Effective date—1967 ex.s. c 26:** See note following RCW 82.01.050.