

RCW 82.04.390 Exemptions—Amounts derived from sale of real estate. (Effective until April 1, 2026.) This chapter shall not apply to gross proceeds derived from the sale of real estate. This however, shall not be construed to allow a deduction of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions. [1961 c 15 s 82.04.390. Prior: 1959 ex.s. c 5 s 8; 1959 c 197 s 23; prior: 1945 c 249 s 2, part; 1943 c 156 s 4, part; 1941 c 178 s 6, part; 1939 c 225 s 5, part; 1937 c 227 s 4, part; 1935 c 180 s 11, part; Rem. Supp. 1945 s 8370-11, part.]

RCW 82.04.390 Exemptions—Amounts derived from sale of real estate. (Effective April 1, 2026.) This chapter shall not apply to gross proceeds derived from the sale of real estate. A sale of real estate does not include the gross proceeds derived from individual storage space rentals or individual storage space leases for 30 days or longer at a self-service storage facility as defined in RCW 19.150.010. This however, shall not be construed to allow a deduction of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions. [2025 c 423 s 302; 1961 c 15 s 82.04.390. Prior: 1959 ex.s. c 5 s 8; 1959 c 197 s 23; prior: 1945 c 249 s 2, part; 1943 c 156 s 4, part; 1941 c 178 s 6, part; 1939 c 225 s 5, part; 1937 c 227 s 4, part; 1935 c 180 s 11, part; Rem. Supp. 1945 s 8370-11, part.]

Effective date—2025 c 423 ss 301 and 302: See note following RCW 82.04.290.

Finding—Intent—Necessity of act—2025 c 423: See notes following RCW 82.04.260.