

**RCW 82.04.230 Tax upon extractors. (Effective until January 1, 2027.)** Upon every person engaging within this state in business as an extractor, except persons taxable as an extractor under any other provision in this chapter; as to such persons the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, extracted for sale or for commercial or industrial use, multiplied by the rate of 0.484 percent.

The measure of the tax is the value of the products, including by-products, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the state. [2006 c 300 s 5; 1993 sp.s. c 25 s 101; 1971 ex.s. c 281 s 2; 1969 ex.s. c 262 s 33; 1967 ex.s. c 149 s 7; 1961 c 15 s 82.04.230. Prior: 1955 c 389 s 43; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

**Effective dates—Contingent effective date—2006 c 300:** See note following RCW 82.04.261.

**Severability—1993 sp.s. c 25:** "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." [1993 sp.s. c 25 s 1002.]

**Effective dates—1993 sp.s. c 25:** "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 shall take effect July 1, 1993, except:

(1) Sections 901 and 902 of this act take effect immediately [May 28, 1993].

(2) Sections 601 through 603 of this act take effect January 1, 1994." [1993 sp.s. c 25 s 1003.]

**Part headings, captions not law—1993 sp.s. c 25:** "Part headings and captions as used in this act constitute no part of the law." [1993 sp.s. c 25 s 1004.]

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The measure of the tax is the value of the products, including by-products, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the state. [2025 c 420 s 101; 2006 c 300 s 5; 1993 sp.s. c 25 s 101; 1971 ex.s. c 281 s 2; 1969 ex.s. c 262 s 33; 1967 ex.s. c 149 s 7; 1961 c 15 s 82.04.230. Prior: 1955 c 389 s 43; prior: 1950 ex.s. c 5 s 1, part; 1949 c 228 s 1, part; 1943 c 156 s 1, part; 1941 c 178 s 1, part; 1939 c 225 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

**Effective date—2025 c 420 ss 101-108 and 110-112:** "Sections 101 through 108 and 110 through 112 of this act take effect January 1, 2027." [2025 c 420 s 504.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 420:** "RCW 82.32.805 and 82.32.808 do not apply to this act." [2025 c 420 s 501.]

**Necessity of act—2025 c 420:** "This act is necessary for the support of the state government and its existing public institutions." [2025 c 420 s 503.]

**Effective dates—Contingent effective date—2006 c 300:** See note following RCW 82.04.261.

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