

**RCW 82.04.280 Tax on printers, publishers, highway contractors, extracting or processing for hire, cold storage warehouse or storage warehouse operation, insurance general agents, government contractors—Cold storage warehouse defined—Storage warehouse defined—Periodical or magazine defined. (Effective until January 1, 2026.)** (1) Upon every person engaging within this state in the business of: (a) Printing materials other than newspapers, and of publishing periodicals or magazines; (b) building, repairing or improving any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used, primarily for foot or vehicular traffic including mass transportation vehicles of any kind and including any readjustment, reconstruction or relocation of the facilities of any public, private or cooperatively owned utility or railroad in the course of such building, repairing or improving, the cost of which readjustment, reconstruction, or relocation, is the responsibility of the public authority whose street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle is being built, repaired or improved; (c) extracting for hire or processing for hire, except persons taxable as extractors for hire or processors for hire under another section of this chapter; (d) operating a cold storage warehouse or storage warehouse, but not including the rental of cold storage lockers; (e) representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under the provisions of chapter 48.17 RCW; (f) engaging in activities which bring a person within the definition of consumer contained in RCW 82.04.190(6); as to such persons, the amount of tax on such business is equal to the gross income of the business multiplied by the rate of 0.484 percent.

(2) For the purposes of this section, the following definitions apply unless the context clearly requires otherwise.

(a) "Cold storage warehouse" means a storage warehouse used to store fresh and/or frozen perishable fruits or vegetables, meat, seafood, dairy products, or fowl, or any combination thereof, at a desired temperature to maintain the quality of the product for orderly marketing.

(b) "Storage warehouse" means a building or structure, or any part thereof, in which goods, wares, or merchandise are received for storage for compensation, except field warehouses, fruit warehouses, fruit packing plants, warehouses licensed under chapter 22.09 RCW, public garages storing automobiles, railroad freight sheds, docks and wharves, and "self-storage" or "mini storage" facilities whereby customers have direct access to individual storage areas by separate entrance. "Storage warehouse" does not include a building or structure, or that part of such building or structure, in which an activity taxable under RCW 82.04.272 is conducted.

(c) "Periodical or magazine" means a printed publication, other than a newspaper, issued regularly at stated intervals at least once every three months, including any supplement or special edition of the publication. [2025 c 9 s 2; 2019 c 449 s 1; 2017 c 323 s 508. Prior: (2010 c 106 s 206 repealed by 2017 c 323 s 510); 2010 c 106 s 205; (2009 c 461 s 3 repealed by 2017 c 323 s 510); 2009 c 461 s 2; (2006 c 300 s 7 repealed by 2017 c 323 s 510); 2006 c 300 s 6; 2004 c 24 s 6;

(2003 c 149 s 4 repealed by 2017 c 323 s 510); 1998 c 343 s 3; 1994 c 112 s 1; 1993 sp.s. c 25 s 303; 1993 sp.s. c 25 s 106; 1986 c 226 s 2; 1983 c 132 s 1; 1975 1st ex.s. c 90 s 3; 1971 ex.s. c 299 s 5; 1971 ex.s. c 281 s 7; 1970 ex.s. c 8 s 2; prior: 1969 ex.s. c 262 s 38; 1969 ex.s. c 255 s 5; 1967 ex.s. c 149 s 13; 1963 c 168 s 1; 1961 c 15 s 82.04.280; prior: 1959 ex.s. c 5 s 4; 1959 ex.s. c 3 s 4; 1955 c 389 s 48; 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 228 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 9:** See note following RCW 82.04.281.

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Contingent effective date—2010 c 106 ss 205 and 206:** "If section 206 of this act takes effect, section 205 of this act expires on the date section 206 of this act takes effect." [2010 c 106 s 413.]

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

**Effective date—Contingent effective date—2009 c 461:** "(1) Except as provided in subsection (2) of this section, 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 July 1, 2009.

(2) Section 3 of this act takes effect if the contingency in \*section 9 of this act occurs." [2009 c 461 s 10.]

**\*Reviser's note:** See RCW 82.32.790.

**Contingent expiration date—2009 c 461:** "Section 2 of this act expires on the date that section 3 of this act takes effect." [2009 c 461 s 11.]

**Contingent expiration date—2006 c 300 s 6:** "Section 6 of this act expires on the date that section 7 of this act takes effect." [2006 c 300 s 14.]

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

**Intent—Effective date—2004 c 24:** See notes following RCW 82.04.2909.

**Findings—Intent—2003 c 149:** See note following RCW 82.04.426.

**Effective date—1998 c 343:** See note following RCW 82.04.272.

**Retroactive application—1994 c 112 s 1:** "Section 1 of this act shall apply retroactively to July 1, 1993." [1994 c 112 s 5.]

**Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25:** See notes following RCW 82.04.230.

**Effective date—1986 c 226:** See note following RCW 82.16.010.

**Application to preexisting contracts—1975 1st ex.s. c 90:** See note following RCW 82.12.010.

**Effective date—1975 1st ex.s. c 90:** See note following RCW 82.04.050.

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.

**RCW 82.04.280 Tax on printers, publishers, highway contractors, extracting or processing for hire, cold storage warehouse or storage warehouse operation, insurance general agents, government contractors—Cold storage warehouse defined—Storage warehouse defined—Periodical or magazine defined. (Effective January 1, 2026, until January 1, 2027.)** (1) Upon every person engaging within this state in the business of: (a) Printing materials other than newspapers, and of publishing periodicals or magazines; (b) building, repairing or improving any street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state or by the United States and which is used or to be used, primarily for foot or vehicular traffic including mass transportation vehicles of any kind and including any readjustment, reconstruction or relocation of the facilities of any public, private or cooperatively owned utility or railroad in the course of such building, repairing or improving, the cost of which readjustment, reconstruction, or relocation, is the responsibility of the public authority whose street, place, road, highway, easement, right-of-way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle is being built, repaired or improved; (c) extracting for hire or processing for hire, except persons taxable as extractors for hire or processors for hire under another section of this chapter; (d) operating a cold storage warehouse or storage warehouse, but not including the rental of cold storage lockers; (e) representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under the provisions of chapter 48.17 RCW; (f) engaging in activities which bring a person within the definition of consumer contained in RCW 82.04.190(6); as to such persons, the amount of tax on such business is equal to the gross income of the business multiplied by the rate of 0.484 percent.

(2) For the purposes of this section, the following definitions apply unless the context clearly requires otherwise.

(a) "Cold storage warehouse" means a storage warehouse used to store fresh and/or frozen perishable fruits or vegetables, meat, seafood, dairy products, or fowl, or any combination thereof, at a desired temperature to maintain the quality of the product for orderly marketing.

(b) "Storage warehouse" means a building or structure, or any part thereof, in which goods, wares, or merchandise are received for storage for compensation, except field warehouses, fruit warehouses, fruit packing plants, warehouses licensed under chapter 22.09 RCW, public garages storing automobiles, railroad freight sheds, docks and

wharves, and "self-storage" or "mini storage" facilities whereby customers have direct access to individual storage areas by separate entrance. "Storage warehouse" does not include a building or structure, or that part of such building or structure, in which an activity taxable under RCW 82.04.272 is conducted.

(c) "Periodical or magazine" means a printed publication, other than a newspaper, issued regularly at stated intervals at least once every three months, including any supplement or special edition of the publication. [2025 c 423 s 202; 2025 c 9 s 2; 2019 c 449 s 1; 2017 c 323 s 508. Prior: (2010 c 106 s 206 repealed by 2017 c 323 s 510); 2010 c 106 s 205; (2009 c 461 s 3 repealed by 2017 c 323 s 510); 2009 c 461 s 2; (2006 c 300 s 7 repealed by 2017 c 323 s 510); 2006 c 300 s 6; 2004 c 24 s 6; (2003 c 149 s 4 repealed by 2017 c 323 s 510); 1998 c 343 s 3; 1994 c 112 s 1; 1993 sp.s. c 25 s 303; 1993 sp.s. c 25 s 106; 1986 c 226 s 2; 1983 c 132 s 1; 1975 1st ex.s. c 90 s 3; 1971 ex.s. c 299 s 5; 1971 ex.s. c 281 s 7; 1970 ex.s. c 8 s 2; prior: 1969 ex.s. c 262 s 38; 1969 ex.s. c 255 s 5; 1967 ex.s. c 149 s 13; 1963 c 168 s 1; 1961 c 15 s 82.04.280; prior: 1959 ex.s. c 5 s 4; 1959 ex.s. c 3 s 4; 1955 c 389 s 48; 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 228 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

**Reviser's note:** This section was amended by 2025 c 9 s 2 and by 2025 c 423 s 202, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Effective date—2025 c 423 ss 101, 103, 104, 105, 201, and 202:** See note following RCW 82.04.260.

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

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 9:** See note following RCW 82.04.281.

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Contingent effective date—2010 c 106 ss 205 and 206:** "If section 206 of this act takes effect, section 205 of this act expires on the date section 206 of this act takes effect." [2010 c 106 s 413.]

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

**Effective date—Contingent effective date—2009 c 461:** "(1) Except as provided in subsection (2) of this section, 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 July 1, 2009.

(2) Section 3 of this act takes effect if the contingency in \*section 9 of this act occurs." [2009 c 461 s 10.]

**\*Reviser's note:** See RCW 82.32.790.

**Contingent expiration date—2009 c 461:** "Section 2 of this act expires on the date that section 3 of this act takes effect." [2009 c 461 s 11.]

**Contingent expiration date—2006 c 300 s 6:** "Section 6 of this act expires on the date that section 7 of this act takes effect." [2006 c 300 s 14.]

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

**Intent—Effective date—2004 c 24:** See notes following RCW 82.04.2909.

**Findings—Intent—2003 c 149:** See note following RCW 82.04.426.

**Effective date—1998 c 343:** See note following RCW 82.04.272.

**Retroactive application—1994 c 112 s 1:** "Section 1 of this act shall apply retroactively to July 1, 1993." [1994 c 112 s 5.]

**Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25:** See notes following RCW 82.04.230.

**Effective date—1986 c 226:** See note following RCW 82.16.010.

**Application to preexisting contracts—1975 1st ex.s. c 90:** See note following RCW 82.12.010.

**Effective date—1975 1st ex.s. c 90:** See note following RCW 82.04.050.

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.

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trestle is being built, repaired or improved; (c) extracting for hire or processing for hire, except persons taxable as extractors for hire or processors for hire under another section of this chapter; (d) operating a cold storage warehouse or storage warehouse, but not including the rental of cold storage lockers; (e) representing and performing services for fire or casualty insurance companies as an independent resident managing general agent licensed under the provisions of chapter 48.17 RCW; (f) engaging in activities which bring a person within the definition of consumer contained in RCW 82.04.190(6); as to such persons, the amount of tax on such business is equal to the gross income of the business multiplied by the rate of 0.5 percent.

(2) For the purposes of this section, the following definitions apply unless the context clearly requires otherwise.

(a) "Cold storage warehouse" means a storage warehouse used to store fresh and/or frozen perishable fruits or vegetables, meat, seafood, dairy products, or fowl, or any combination thereof, at a desired temperature to maintain the quality of the product for orderly marketing.

(b) "Storage warehouse" means a building or structure, or any part thereof, in which goods, wares, or merchandise are received for storage for compensation, except field warehouses, fruit warehouses, fruit packing plants, warehouses licensed under chapter 22.09 RCW, public garages storing automobiles, railroad freight sheds, docks and wharves, and "self-storage" or "mini storage" facilities whereby customers have direct access to individual storage areas by separate entrance. "Storage warehouse" does not include a building or structure, or that part of such building or structure, in which an activity taxable under RCW 82.04.272 is conducted.

(c) "Periodical or magazine" means a printed publication, other than a newspaper, issued regularly at stated intervals at least once every three months, including any supplement or special edition of the publication. [2025 c 423 s 202; 2025 c 420 s 107; 2025 c 9 s 2; 2019 c 449 s 1; 2017 c 323 s 508. Prior: (2010 c 106 s 206 repealed by 2017 c 323 s 510); 2010 c 106 s 205; (2009 c 461 s 3 repealed by 2017 c 323 s 510); 2009 c 461 s 2; (2006 c 300 s 7 repealed by 2017 c 323 s 510); 2006 c 300 s 6; 2004 c 24 s 6; (2003 c 149 s 4 repealed by 2017 c 323 s 510); 1998 c 343 s 3; 1994 c 112 s 1; 1993 sp.s. c 25 s 303; 1993 sp.s. c 25 s 106; 1986 c 226 s 2; 1983 c 132 s 1; 1975 1st ex.s. c 90 s 3; 1971 ex.s. c 299 s 5; 1971 ex.s. c 281 s 7; 1970 ex.s. c 8 s 2; prior: 1969 ex.s. c 262 s 38; 1969 ex.s. c 255 s 5; 1967 ex.s. c 149 s 13; 1963 c 168 s 1; 1961 c 15 s 82.04.280; prior: 1959 ex.s. c 5 s 4; 1959 ex.s. c 3 s 4; 1955 c 389 s 48; 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 228 s 1, part; 1937 c 227 s 1, part; 1935 c 180 s 4, part; Rem. Supp. 1949 s 8370-4, part.]

**Reviser's note:** This section was amended by 2025 c 9 s 2, 2025 c 420 s 107, and by 2025 c 423 s 202, without reference to one another. All amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Effective date—2025 c 423 ss 101, 103, 104, 105, 201, and 202:** See note following RCW 82.04.260.

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

**Effective date—2025 c 420 ss 101-108 and 110-112:** See note following RCW 82.04.230.

**Tax preference performance statement exemption—Automatic expiration date exemption—Necessity of act—2025 c 420:** See notes following RCW 82.04.230.

**Tax preference performance statement exemption—Automatic expiration date exemption—2025 c 9:** See note following RCW 82.04.281.

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Contingent effective date—2010 c 106 ss 205 and 206:** "If section 206 of this act takes effect, section 205 of this act expires on the date section 206 of this act takes effect." [2010 c 106 s 413.]

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

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

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**Effective date—1975 1st ex.s. c 90:** See note following RCW 82.04.050.

**Effective dates—Severability—1971 ex.s. c 299:** See notes following RCW 82.04.050.