

RCW 82.04.110 "Manufacturer." (1) Except as otherwise provided in this section, "manufacturer" means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from his or her own materials or ingredients any articles, substances, or commodities.

(2) (a) When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, all or a portion of the materials that become a part or whole of the manufactured article, the department shall prescribe equitable rules for determining tax liability.

(b) A person who produces aluminum master alloys is a processor for hire rather than a manufacturer, regardless of the portion of the aluminum provided by that person's customer. For the purposes of this subsection (2)(b), "aluminum master alloy" means an alloy registered with the aluminum association as a grain refiner or a hardener alloy using the American national standards institute designating system H35.3.

(3) A nonresident of this state who is the owner of materials processed for it in this state by a processor for hire shall not be deemed to be engaged in business in this state as a manufacturer because of the performance of such processing work for it in this state.

(4) The owner of materials from which a nuclear fuel assembly is made for it by a processor for hire shall not be subject to tax under this chapter as a manufacturer of the fuel assembly.

(5) For purposes of this section, the terms "articles," "substances," "materials," "ingredients," and "commodities" do not include digital goods. [2009 c 535 s 405; 1997 c 453 s 1; 1971 ex.s. c 186 s 1; 1961 c 15 s 82.04.110. Prior: 1955 c 389 s 12; 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.]

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

Effective date—1997 c 453: "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, 1997." [1997 c 453 s 2.]

Effective date—1971 ex.s. c 186: "The effective date of this 1971 amendatory act is July 1, 1971." [1971 ex.s. c 186 s 5.]