

**RCW 82.08.0288 Exemptions—Lease of certain irrigation equipment.** The tax levied by RCW 82.08.020 does not apply to the lease of irrigation equipment if:

- (1) The irrigation equipment was purchased by the lessor for the purpose of irrigating land controlled by the lessor;
- (2) The lessor has paid tax under RCW 82.08.020 or 82.12.020 in respect to the irrigation equipment;
- (3) The irrigation equipment is attached to the land in whole or in part;
- (4) The irrigation equipment is not used in the production of cannabis; and
- (5) The irrigation equipment is leased to the lessee as an incidental part of the lease of the underlying land to the lessee and is used solely on such land. [2022 c 16 s 151; 2014 c 140 s 20; 1983 1st ex.s. c 55 s 5.]

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

**Effective dates—1983 1st ex.s. c 55:** See note following RCW 82.08.010.