

**RCW 82.04.270 Tax on wholesalers. (Effective until January 1, 2027.)** Upon every person engaging within this state in the business of making sales at wholesale, except persons taxable as wholesalers under other provisions of this chapter; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of 0.484 percent. [2004 c 24 s 5; 2003 2nd sp.s. c 1 s 5; 2001 1st sp.s. c 9 s 3; (2001 1st sp.s. c 9 s 2 expired July 1, 2001); 1999 c 358 s 2. Prior: 1999 c 358 s 1; 1998 c 343 s 2; 1998 c 329 s 1; 1998 c 312 s 6; 1994 c 124 s 2; 1993 sp.s. c 25 s 105; 1981 c 172 s 4; 1971 ex.s. c 281 s 6; 1971 ex.s. c 186 s 4; 1969 ex.s. c 262 s 37; 1967 ex.s. c 149 s 11; 1961 c 15 s 82.04.270; prior: 1959 ex.s. c 5 s 3; 1955 c 389 s 47; 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.]

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

**Finding—2003 2nd sp.s. c 1:** See note following RCW 82.04.4461.

**Effective dates—2001 1st sp.s. c 9:** See note following RCW 82.04.298.

**Expiration dates—2001 1st sp.s. c 9:** See note following RCW 82.04.290.

**Effective date—1999 c 358 s 2:** "Section 2 of this act takes effect July 1, 2001." [1999 c 358 s 23.]

**Effective date—1999 c 358 ss 1 and 3-21:** See note following RCW 82.04.3651.

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

**Effective date—1998 c 329:** "This act takes effect July 1, 1998." [1998 c 329 s 2.]

**Effective date—Savings—1998 c 312:** See notes following RCW 82.04.332.

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

**Effective dates—1981 c 172:** See note following RCW 82.04.240.

**Effective date—1971 ex.s. c 186:** See note following RCW 82.04.110.

**RCW 82.04.270 Tax on wholesalers. (Effective January 1, 2027.)** Upon every person engaging within this state in the business of making sales at wholesale, except persons taxable as wholesalers under other provisions of this chapter; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds of sales of such business multiplied by the rate of 0.5 percent. [2025 c 420 s

106; 2004 c 24 s 5; 2003 2nd sp.s. c 1 s 5; 2001 1st sp.s. c 9 s 3; (2001 1st sp.s. c 9 s 2 expired July 1, 2001); 1999 c 358 s 2. Prior: 1999 c 358 s 1; 1998 c 343 s 2; 1998 c 329 s 1; 1998 c 312 s 6; 1994 c 124 s 2; 1993 sp.s. c 25 s 105; 1981 c 172 s 4; 1971 ex.s. c 281 s 6; 1971 ex.s. c 186 s 4; 1969 ex.s. c 262 s 37; 1967 ex.s. c 149 s 11; 1961 c 15 s 82.04.270; prior: 1959 ex.s. c 5 s 3; 1955 c 389 s 47; 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:** 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.

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

**Finding—2003 2nd sp.s. c 1:** See note following RCW 82.04.4461.

**Effective dates—2001 1st sp.s. c 9:** See note following RCW 82.04.298.

**Expiration dates—2001 1st sp.s. c 9:** See note following RCW 82.04.290.

**Effective date—1999 c 358 s 2:** "Section 2 of this act takes effect July 1, 2001." [1999 c 358 s 23.]

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**Effective dates—1981 c 172:** See note following RCW 82.04.240.

**Effective date—1971 ex.s. c 186:** See note following RCW 82.04.110.