

**RCW 82.08.940 Exemptions—Over-the-counter drugs for human use.**

The tax levied by RCW 82.08.020 shall not apply to sales of over-the-counter drugs for human use dispensed or to be dispensed to patients, pursuant to a prescription. "Over-the-counter drug" has the same meaning as in RCW 82.08.0281. [2003 c 168 s 405.]

**Effective dates—Part headings not law—2003 c 168:** See notes following RCW 82.08.010.