

RCW 82.04.2907 Tax on royalties. (1) Upon every person engaging within this state in the business of receiving income from royalties, the amount of tax with respect to the business is equal to the gross income from royalties multiplied by the rate of 1.5 percent.

(2) For the purposes of this section, "gross income from royalties" means compensation for the use of intangible property, including charges in the nature of royalties, regardless of where the intangible property will be used. For purposes of this subsection, "intangible property" includes copyrights, patents, licenses, franchises, trademarks, trade names, and similar items. "Gross income from royalties" does not include compensation for any natural resource, the licensing of prewritten computer software to the end user, or the licensing of digital goods, digital codes, or digital automated services to the end user as defined in RCW 82.04.190(11). [2021 c 145 s 9; 2015 3rd sp.s. c 5 s 101; 2010 1st sp.s. c 23 s 107; (2010 1st sp.s. c 23 s 106 expired July 1, 2010); 2010 c 111 s 302; 2009 c 535 s 407; 2001 c 320 s 3; 1998 c 331 s 1.]

Construction—2017 c 323: See note following RCW 82.08.052.

Effective dates—2015 3rd sp.s. c 5: See note following RCW 82.08.052.

Expiration date—2010 1st sp.s. c 23 ss 106, 901, and 1201: "Sections 106, 901, and 1201 of this act expire July 1, 2010." [2010 1st sp.s. c 23 s 1710.]

Effective date—2010 1st sp.s. c 23 ss 107, 601, 602, 702, 902, 1202, and 1401-1405: "Parts VI, VII, and XIV and sections 107, 702, 902, and 1202 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect July 1, 2010." [2010 1st sp.s. c 23 s 1713.]

Contingency—Application—2010 1st sp.s. c 23 ss 102-112: See notes following RCW 82.04.067.

Findings—Intent—2010 1st sp.s. c 23: See notes following RCW 82.04.220.

Effective date—2010 1st sp.s. c 23: See note following RCW 82.04.4292.

Purpose—Retroactive application—Effective date—2010 c 111: See notes following RCW 82.04.050.

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

Effective date—2001 c 320: See note following RCW 11.02.005.

Effective date—1998 c 331: "This act takes effect July 1, 1998." [1998 c 331 s 3.]