

**RCW 82.24.260 Selling or disposal of unstamped cigarettes—Person to pay and remit tax or affix stamps—Liability.** (1) Other than:

(a) A wholesaler required to be licensed under this chapter;  
(b) A federal instrumentality with respect to sales to authorized military personnel; or  
(c) An Indian tribal organization with respect to sales to enrolled members of the tribe,  
a person who is in lawful possession of unstamped cigarettes and who intends to sell or otherwise dispose of the cigarettes shall pay, or satisfy its precollection obligation that is imposed by this chapter, the tax required by this chapter by remitting the tax or causing stamps to be affixed in the manner provided in rules adopted by the department.

(2) When stamps are required to be affixed, the person may deduct from the tax collected the compensation allowable under this chapter. The remittance or the affixing of stamps shall, in the case of cigarettes obtained in the manner set forth in RCW 82.24.250(7)(c), be made at the same time and manner as required in RCW 82.24.250(7)(c).

(3) This section shall not relieve the buyer or possessor of unstamped cigarettes from personal liability for the tax imposed by this chapter.

(4) Nothing in this section shall relieve a wholesaler from the requirements of affixing stamps pursuant to RCW 82.24.040 and 82.24.050. [2003 c 114 s 9; 1995 c 278 s 11; 1987 c 80 s 3; 1986 c 3 s 13. Prior: 1983 c 189 s 3; 1983 c 3 s 217; 1975 1st ex.s. c 22 s 1; 1972 ex.s. c 157 s 7.]

**Effective date—1995 c 278:** See note following RCW 82.24.010.

**Effective dates—1986 c 3:** See note following RCW 70A.135.010.

**Severability—1983 c 189:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1983 c 189 s 10.]

**Severability—1972 ex.s. c 157:** See note following RCW 82.24.020.