

STATE NAME: Washington

Streamlined Sales Tax Governing Board  
Section 328 Taxability Matrix

Library of Definitions

Effective Date: 8-1-2013

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Each of the items listed in the chart is defined in the Library of Definitions in the Streamlined Sales and Use Tax Agreement (SSUTA) as amended through May 24, 2012. Refer to Appendix C of the SSUTA for each definition.

Place an "X" in the appropriate column under the heading "Treatment of definition" to indicate the treatment of each definition in your state. If a product definition was not adopted by your state, enter "NA" in the column under the heading "Reference" and indicate in the "Treatment of definition" columns the treatment of the product in your state. In accordance with the SSUTA, your state must adopt the definitions in the Library of Definitions that apply to your state without qualifications except for those allowed by the SSUTA. For this reason, do not enter any comments or qualifications in the two columns under the heading "Treatment of definition". If your state has adopted a definition in the Library of Definitions with a qualification not specified in the SSUTA, do not place an "X" in either column under the heading "Treatment of definition" but include a comment in the "Reference" column explaining the qualification. Enter the applicable statute/rule cite in the "Reference" column.

**Sellers and certified service providers are relieved from tax liability to the member state and its local jurisdictions for having charged and collected the incorrect amount of sales and use tax resulting from the seller or certified service provider relying on erroneous data provided by the member state relative to treatment of the terms defined in the Library of Definitions.**

	Administrative Definitions	Treatment of definition		Reference
Reference Number for SST Use Only	Sales price: Identify how the options listed below are treated in your state. The following options may be excluded from the definition of sales price only if they are separately stated on the bill to the purchaser.	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<u>10010</u>	<ul style="list-style-type: none"> <li>Charges by the seller for any services necessary to complete the sale other than delivery and installation</li> </ul>	X		RCW 82.08.010
<u>10070</u>	<ul style="list-style-type: none"> <li>Telecommunication nonrecurring charges</li> </ul>	X		Not excluded from charges by the seller for any services necessary to complete the sale other than delivery or installation.
<u>10040</u>	<ul style="list-style-type: none"> <li>Installation charges</li> </ul>	X		RCW 82.08.010
<u>10060</u>	<ul style="list-style-type: none"> <li>Value of trade-in</li> </ul>		X	RCW 82.08.010 Only the value of property of like kind is excluded from the sales price.
	<ul style="list-style-type: none"> <li><b>Delivery Charges for personal property or services other than direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately</b></li> </ul>	<b>Included in Sales Price</b>	<b>Excluded from Sales Price</b>	<b>Statute/Rule Cite/Comment</b>

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stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.				
<u>11000</u>	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>	X		RCW 82.08.010
<u>11010</u>	<ul style="list-style-type: none"> <li>Transportation, shipping, postage, and similar charges</li> </ul>	X		RCW 82.08.010
	<ul style="list-style-type: none"> <li><b>Delivery Charges for direct mail. The following charges are included in the definition of sales price unless your state excludes them from sales price when such charges are separately stated on the bill to the purchaser. For responses below assume the charges are separately stated on the bill to the purchaser.</b></li> </ul>	Included in Sales Price	Excluded from Sales Price	Statute/Rule Cite/Comment
<u>11020</u>	<ul style="list-style-type: none"> <li>Handling, crating, packing, preparation for mailing or delivery, and similar charges</li> </ul>		X	RCW 82.08.807
<u>11021</u>	<ul style="list-style-type: none"> <li>Transportation, shipping, and similar charges</li> </ul>		X	RCW 82.08.807
<u>11022</u>	<ul style="list-style-type: none"> <li>Postage</li> </ul>		X	RCW 82.08.807
	<b>State, Local and Tribal Taxes</b>			
<u>11110</u>	<p>A state may exclude from the sales price any or all state and local taxes on a retail sale that are imposed on the seller, if the state statute authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser. Sales and use taxes are not included in the sales price.</p> <p>List all state and local taxes, other than sales and use taxes imposed on the seller that your state excludes from sales price under this provision.</p> <ul style="list-style-type: none"> <li></li> <li></li> <li></li> </ul>	X		RCW 82.08.010
<u>11120</u>	<p>A state may exclude from the sales price tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.</p>	X		RCW 82.08.010

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	List all tribal taxes on a retail sale that are imposed on the seller if the Tribal law authorizing or imposing the tax provides that the seller may, but is not required, to collect such tax from the consumer. The tax must be separately stated on the invoice, bill of sale or similar document given to the purchaser.				
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	<b>Sales Tax Holidays</b>		<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
	<b>Sales Tax Holidays: Does your state have a sales tax holiday?</b>			X	
	If yes, indicate the tax treatment during your state sales tax holiday for the following products.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20060</u>	• All Energy star qualified products				
	• Specific energy star qualified products or energy star qualified classifications				
	➤				
	➤				
	➤				
<u>20150</u>	• All Disaster Preparedness Supply				
	• Specific Disaster Preparedness Supply				
<u>20160</u>	➤ Disaster preparedness general supply				
<u>20170</u>	➤ Disaster preparedness safety supply				
<u>20180</u>	➤ Disaster preparedness food-related supply				
<u>20190</u>	➤ Disaster preparedness fastening supply				
<u>20070</u>	• School supply				
<u>20080</u>	• School art supply				
<u>20090</u>	• School instructional material				
<u>20100</u>	• School computer supply				
	Other products defined in Part II of the Library of Definitions included in your state sales tax holiday.	<b>Amount of Threshold</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<u>20130</u>	• Clothing				
<u>20110</u>	• Computers				
<u>20120</u>	• Prewritten computer software				
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<b>Product Definitions</b>				
<b>Clothing and related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>20010</b>	• Clothing	X		See RCW 82.04.050 and 82.08.020
<b>20015</b>	➤ Essential clothing priced below a state specific threshold	X		See RCW 82.04.050 and 82.08.020
<b>20050</b>	➤ Fur clothing	X		See RCW 82.04.050 and 82.08.020
<b>20020</b>	• Clothing accessories or equipment	X		See RCW 82.04.050 and 82.08.020
<b>20030</b>	• Protective equipment	X		See RCW 82.04.050 and 82.08.020
<b>20040</b>	• Sport or recreational equipment	X		See RCW 82.04.050 and 82.08.020
<b>Computer related products</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>30100</b>	• Computer	X		RCW 82.04.215
<b>30040</b>	• Prewritten computer software	X		RCW 82.04.215 and 82.04.050(6)
<b>30050</b>	• Prewritten computer software <b>delivered electronically</b>	X		RCW 82.04.215 and 82.04.050(6)
<b>30060</b>	• Prewritten computer software <b>delivered via load and leave</b>	X		RCW 82.04.215 and 82.04.050(6)
<b>30015</b>	• Non-prewritten (custom) computer software		X	RCW 82.04.215 and 82.04.050(6)
<b>30025</b>	• Non-prewritten (custom) computer software <b>delivered electronically</b>		X	RCW 82.04.215 and 82.04.050(6)
<b>30035</b>	• Non-prewritten (custom) computer software <b>delivered via load and leave</b>		X	RCW 82.04.215 and 82.04.050(6)
<b>Mandatory computer software maintenance contracts</b>		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>30200</b>	• Mandatory computer software maintenance contracts with respect to <b>prewritten computer software</b>	X		See WAC 458-20-15502
<b>30210</b>	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered electronically</b>	X		See WAC 458-20-15502
<b>30220</b>	• Mandatory computer software maintenance contracts with respect to prewritten computer software which is <b>delivered via load and leave</b>	X		See WAC 458-20-15502
<b>30230</b>	• Mandatory computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b>		X	See WAC 458-20-15502
<b>30240</b>	• Mandatory computer software maintenance contracts with respect to non-prewritten (custom) software which is <b>delivered electronically</b>		X	See WAC 458-20-15502
<b>30250</b>	• Mandatory computer software maintenance contracts with		X	See WAC 458-20-15502

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	respect to non-prewritten (custom) software which is <b>delivered via load and leave</b>			
	<b>Optional computer software maintenance contracts</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
<b>30300</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>prewritten computer software</b> that <b>only provide updates or upgrades</b> with respect to the software</li> </ul>	X		See WAC 458-20-15502
<b>30310</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>	X		See WAC 458-20-15502
<b>30320</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>	X		See WAC 458-20-15502
<b>30330</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to <b>non-prewritten (custom) computer software</b> that only provide <b>updates or upgrades</b> with respect to the software</li> </ul>		X	See WAC 458-20-15502
<b>30340</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered electronically</b> with respect to the software</li> </ul>		X	See WAC 458-20-15502
<b>30350</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide <b>updates or upgrades delivered via load and leave</b> with respect to the software</li> </ul>		X	See WAC 458-20-15502
<b>30360</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>only provide support services</b> to the software</li> </ul>		X	See WAC 458-20-15502
<b>30370</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>		X	See WAC 458-20-15502
<b>30380</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that <b>provide updates or upgrades delivered electronically and support services</b> to the software</li> </ul>		X	See WAC 458-20-15502
<b>30390</b>	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software <b>provide updates or upgrades delivered via load and leave and support services</b> to the software</li> </ul>		X	See WAC 458-20-15502

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	Indicate your state's tax treatment for optional computer software maintenance contracts with respect to prewritten computer software sold for one non-itemized price that include updates and upgrades and/or support services. Use percentages in the taxable and exempt columns to denote tax treatment in your state. For example: if all taxable put 100% in the taxable column; if all nontaxable/exempt put 100% in the exempt column; if 50% taxable and 50% nontaxable/exempt put 50% in the taxable column and 50% in the exempt column.	Taxable Percentage	Exempt Percentage	Statute/Rule Cite/Comment
30400	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates or upgrades and support services</b> to the software</li> </ul>	100%		See WAC 458-20-15502
30410	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered electronically and support services to the software</b></li> </ul>	100%		See WAC 458-20-15502
30420	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>provide updates and upgrades delivered via load and leave and support services to the software</b></li> </ul>	100%		See WAC 458-20-15502
30430	<ul style="list-style-type: none"> <li>Optional computer software maintenance contracts with respect to prewritten computer software that <b>only provide support services</b> to the software</li> </ul>		100%	See WAC 458-20-15502
	<b>Digital products(excludes telecommunications services, ancillary services and computer software)</b>	<b>Yes</b>	<b>No</b>	<b>Statute/Rule Cite/Comment</b>
31000	A state imposing tax on products "transferred electronically" is not required to adopt definitions for specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital books.) Does your state impose tax on products transferred electronically other than digital audio visual works, digital audio works, or digital books?	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
		<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
31040	<ul style="list-style-type: none"> <li>Digital audio visual works sold to an end user with rights for permanent use</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31070	<ul style="list-style-type: none"> <li>Digital audio works sold to an end user with rights for permanent use</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31100	<ul style="list-style-type: none"> <li>Digital books sold to an end user with rights for permanent use</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020,

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		Yes	No	82.12.010, and 82.12.020(1) Statute/Rule Cite/Comment
	For transactions other than those included above, a state must specifically impose and separately enumerate a broader imposition of the tax. Does your state impose tax on:			
31065	<ul style="list-style-type: none"> <li>Digital audio visual works sold to users other than the end user.</li> </ul>		X	RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31050	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use less than permanent use.</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31060	<ul style="list-style-type: none"> <li>Digital audio visual works sold with rights of use conditioned on continued payment.</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31095	<ul style="list-style-type: none"> <li>Digital audio works sold to users other than the end user.</li> </ul>		X	RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31080	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use less than permanent.</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31090	<ul style="list-style-type: none"> <li>Digital audio works sold with rights of use conditioned on continued payments.</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31125	<ul style="list-style-type: none"> <li>Digital books sold to users other than the end user.</li> </ul>		X	RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31110	<ul style="list-style-type: none"> <li>Digital books sold with rights of use less than permanent.</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
31120	<ul style="list-style-type: none"> <li>Digital books sold with rights of use conditioned on continued payments.</li> </ul>	X		RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
	Does your state treat subscriptions to products "transferred electronically" differently than a non-subscription purchase of such product?		X	RCW 82.04.192, 82.04.050(2)(g) & (8), 82.04.190, 82.08.010(1), 82.08.020, 82.12.010, and 82.12.020(1)
	<b>Section 332H provides that states may have product based exemptions for specific items within specified digital products. ("Specified digital products" includes the defined terms: digital audio visual works; digital audio works; and digital</b>	<b>Statute/Rule Cite/Comment</b>		

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books.) List product based exemptions for specific items included in specified digital products. Example: digital textbooks				
	<ul style="list-style-type: none"> <li>Audio or video programming by a radio or television broadcaster except for pay-per-program sales. However, pay-per-program sales are exempt if sold by a seller subject to a franchise fee authorized by Title 47 U.S.C. Sec. 542(a) on gross income from the sale.</li> </ul>	RCWs 82.08.02081 and 82.12.02081 Note: This exemption is not a product exemption, but rather is an entity-based exemption previously addressed in Washington's 2009 compliance review. We have included this exemption in the Taxability Matrix to give sellers notice of the item.		
	<ul style="list-style-type: none"> <li>Newspaper</li> </ul>	RCW 82.08.0253 and 82.12.0345		
	<ul style="list-style-type: none"> <li></li> </ul>			
Food and food products		Taxable	Exempt	Statute/Rule Cite/Comment
40030	<ul style="list-style-type: none"> <li>Food and food ingredients excluding alcoholic beverages and tobacco</li> </ul>		X	RCW 82.08.0293
40010	<ul style="list-style-type: none"> <li>o Candy</li> </ul>		X	Washington does not tax candy.
40020	<ul style="list-style-type: none"> <li>o Dietary Supplements</li> </ul>	X		RCW 82.08.0293
40050	<ul style="list-style-type: none"> <li>o Soft Drinks</li> </ul>	X		RCW 82.08.0293
40060	<ul style="list-style-type: none"> <li>o Bottled water</li> </ul>		X	Washington does not tax bottled water.
40040	<ul style="list-style-type: none"> <li>➤ Food sold through vending machines</li> </ul>	X		RCW 82.08.0293
41000	<ul style="list-style-type: none"> <li>➤ Prepared Food</li> </ul>	X		RCW 82.08.0293
Prepared food options - The following food items heated, mixed or combined by the seller are included in the definition of prepared food unless a state elects to exclude them from the definition of prepared food. Such food items excluded from prepared food are taxed the same as food and food ingredients. (Indicate how the options for the following food items that otherwise meet the definition of prepared food are treated in your state.)		Included in Prepared Food	Excluded from Prepared Food	Statute/Rule Cite/Comment
41010	<ul style="list-style-type: none"> <li>➤ Food sold without eating utensils provided by the seller whose primary NAICS classification is manufacturing in sector 311, except subsector 3118 (bakeries)</li> </ul>		X	RCW 82.08.0293
41020	<ul style="list-style-type: none"> <li>➤ Food sold without eating utensils provided by the seller in an unheated state by weight or volume as a single item</li> </ul>		X	RCW 82.08.0293
41030	<ul style="list-style-type: none"> <li>➤ Bakery items sold without eating utensils provided by the seller, including bread, rolls, buns, biscuits, bagels, croissants, pastries, donuts, Danish, cakes, tortes, pies, tarts, muffins, bars, cookies, tortillas</li> </ul>		X	RCW 82.08.0293
Health-care products		Taxable	Exempt	Statute/Rule Cite/Comment
Drugs (indicate how the options are treated in your state)				



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Drugs for human use				
51010	• Drugs for human use without a prescription	X		RCW 82.08.0281
51020	• Drugs for human use with a prescription		X	RCW 82.08.0281
51050	• Insulin for human use without a prescription		X	RCW 82.08.985
51060	• Insulin for human use with a prescription		X	RCW 82.08.985
51090	• Medical oxygen for human use without a prescription	X		RCW 82.08.0283
51100	• Medical oxygen for human use with a prescription		X	RCW 82.08.0283
51130	• Over-the-counter drugs for human use without a prescription	X		RCW 82.08.940
51140	• Over-the-counter drugs for human use with a prescription		X	RCW 82.08.940
51170	• Grooming and hygiene products for human use that don't meet the definition of "drug"	X		Washington does not use this term or any equivalent.
	• Grooming and hygiene products for human use that meet the definition of "drug" without a prescription	X		RCW 82.08.0281
	• Grooming and hygiene products for human use that meet the definition of "drug" with a prescription		X	RCW 82.08.0281 However, grooming and hygiene products would be exempt to the extent they meet the definition of "drug" or "over-the-counter drugs," and are issued pursuant to a prescription.
51190	• Drugs for human use to hospitals	X		RCW 82.08.0281
51195	• Drugs for human use to other medical facilities	X		RCW 82.08.0281
51200	• Prescription drugs for human use to hospitals		X	RCW 82.08.0281
51205	• Prescription drugs for human use to other medical facilities		X	RCW 82.08.0281
51240	• Free samples of drugs for human use	X		RCW 82.12.0275
51250	• Free samples of prescription drugs for human use		X	RCW 82.12.0275
Drugs for animal use				
51030	• Drugs for animal use without a prescription	X		RCW 82.08.0281
51040	• Drugs for animal use with a prescription	X		RCW 82.08.0281
51070	• Insulin for animal use without a prescription	X		RCW 82.08.985
51080	• Insulin for animal use with a prescription	X		RCW 82.08.985
51110	• Medical oxygen for animal use without a prescription	X		RCW 82.08.0283
51120	• Medical oxygen for animal use with a prescription	X		RCW 82.08.0283
51150	• Over-the-counter drugs for animal use without a prescription	X		RCW 82.08.940
51160	• Over-the-counter drugs for animal use with a prescription	X		RCW 82.08.940
51180	• Grooming and hygiene products for animal use	X		N/A
51210	• Drugs for animal use to veterinary hospitals and other animal medical facilities	X		RCW 82.08.0281
51220	• Prescription drugs for animal use to hospitals and other animal	X		RCW 82.08.0281

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	medical facilities			
51260	• Free samples of drugs for animal use	X		RCW 82.12.0275
51270	• Free samples of prescription drugs for animal use	X		RCW 82.12.0275
	<b>Durable medical equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
52010	• Durable medical equipment, not for home use, without a prescription	X		RCW 82.08.0283
52020	• Durable medical equipment, not for home use, with a prescription	X		RCW 82.08.0283
52030	• Durable medical equipment, not for home use, with a prescription paid for by Medicare	X		RCW 82.08.0283
52040	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicare	X		RCW 82.08.0283
52050	• Durable medical equipment, not for home use, with a prescription paid for by Medicaid	X		RCW 82.08.0283
52060	• Durable medical equipment, not for home use, with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
52070	• Durable medical equipment for home use without a prescription	X		RCW 82.08.0283
52080	• Durable medical equipment for home use with a prescription	X		RCW 82.08.0283
52090	• Durable medical equipment for home use with a prescription paid for by Medicare	X		RCW 82.08.0283
52100	• Durable medical equipment for home use with a prescription reimbursed by Medicare	X		RCW 82.08.0283
52110	• Durable medical equipment for home use with a prescription paid for by Medicaid	X		RCW 82.08.0283
52120	• Durable medical equipment for home use with a prescription reimbursed by Medicaid	X		RCW 82.08.0283
52130	• Oxygen delivery equipment, not for home use, without a prescription	X		RCW 82.08.0283
52140	• Oxygen delivery equipment, not for home use, with a prescription		X	RCW 82.08.0283
52150	• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicare		X	RCW 82.08.0283
52160	• Oxygen delivery equipment, not for home use, with a prescription reimbursed by Medicare		X	RCW 82.08.0283
52170	• Oxygen delivery equipment, not for home use, with a prescription paid for by Medicaid		X	RCW 82.08.0283
52180	• Oxygen delivery equipment, not for home use, with a		X	RCW 82.08.0283

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	prescription reimbursed by Medicaid			
52190	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use without a prescription</li> </ul>	X		RCW 82.08.0283
52200	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription</li> </ul>		X	RCW 82.08.0283
52210	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicare</li> </ul>		X	RCW 82.08.0283
52220	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	RCW 82.08.0283
52230	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	RCW 82.08.0283
52240	<ul style="list-style-type: none"> <li>Oxygen delivery equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	RCW 82.08.0283
52250	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, without a prescription</li> </ul>	X		RCW 82.08.0283
52260	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription</li> </ul>		X	RCW 82.08.945
52270	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicare</li> </ul>		X	RCW 82.08.945
52280	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicare</li> </ul>		X	RCW 82.08.945
52290	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription paid for by Medicaid</li> </ul>		X	RCW 82.08.945
52300	<ul style="list-style-type: none"> <li>Kidney dialysis equipment, not for home use, with a prescription reimbursed by Medicaid</li> </ul>		X	RCW 82.08.945
52310	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use without a prescription</li> </ul>	X		RCW 82.08.0283
52320	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription</li> </ul>		X	RCW 82.08.945
52330	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicare</li> </ul>		X	RCW 82.08.945
52340	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicare</li> </ul>		X	RCW 82.08.945
52350	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription paid for by Medicaid</li> </ul>		X	RCW 82.08.945
52360	<ul style="list-style-type: none"> <li>Kidney dialysis equipment for home use with a prescription reimbursed by Medicaid</li> </ul>		X	RCW 82.08.945
52370	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, without a prescription</li> </ul>	X		RCW 82.08.0283
52380	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription</li> </ul>	X		RCW 82.08.0283

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52390	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicare</li> </ul>	X		RCW 82.08.0283
52400	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicare</li> </ul>	X		RCW 82.08.0283
52410	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription paid for by Medicaid</li> </ul>	X		RCW 82.08.0283
52420	<ul style="list-style-type: none"> <li>Enteral feeding systems, not for home use, with a prescription reimbursed by Medicaid</li> </ul>	X		RCW 82.08.0283
52430	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use without a prescription</li> </ul>	X		RCW 82.08.0283
52440	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription</li> </ul>	X		RCW 82.08.0283
52450	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicare</li> </ul>	X		RCW 82.08.0283
52460	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicare</li> </ul>	X		RCW 82.08.0283
52470	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription paid for by Medicaid</li> </ul>	X		RCW 82.08.0283
52480	<ul style="list-style-type: none"> <li>Enteral feeding systems for home use with a prescription reimbursed by Medicaid</li> </ul>	X		RCW 82.08.0283
52490	<ul style="list-style-type: none"> <li>Repair and replacement parts for durable medical equipment which are for single patient use</li> </ul>			RCW 82.08.0283 Exempt if the durable medical equipment with which the parts go is exempt.
	<b>Mobility enhancing equipment</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statue/Rule Cite/Comment</b>
53010	<ul style="list-style-type: none"> <li>Mobility enhancing equipment without a prescription</li> </ul>	X		RCW 82.08.0283
53020	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription</li> </ul>	X		RCW 82.08.0283
53030	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicare</li> </ul>	X		RCW 82.08.0283
53040	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicare</li> </ul>	X		RCW 82.08.0283
53050	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription paid for by Medicaid</li> </ul>	X		RCW 82.08.0283
53060	<ul style="list-style-type: none"> <li>Mobility enhancing equipment with a prescription reimbursed by Medicaid</li> </ul>	X		RCW 82.08.0283
	<b>Prosthetic devices</b> (indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
54010	<ul style="list-style-type: none"> <li>Prosthetic devices without a prescription</li> </ul>	X		RCW 82.08.0283
54020	<ul style="list-style-type: none"> <li>Prosthetic devices with a prescription</li> </ul>		X	RCW 82.08.0283

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54030	• Prosthetic devices with a prescription paid for by Medicare		X	RCW 82.08.0283
54040	• Prosthetic devices with a prescription reimbursed by Medicare		X	RCW 82.08.0283
54050	• Prosthetic devices with a prescription paid for by Medicaid		X	RCW 82.08.0283
54060	• Prosthetic devices with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
54070	• Corrective eyeglasses without a prescription	X		RCW 82.08.0283
54080	• Corrective eyeglasses with a prescription		X	RCW 82.08.0283
54090	• Corrective eyeglasses with a prescription paid for by Medicare		X	RCW 82.08.0283
54100	• Corrective eyeglasses with a prescription reimbursed by Medicare		X	RCW 82.08.0283
54110	• Corrective eyeglasses with a prescription paid for by Medicaid		X	RCW 82.08.0283
54120	• Corrective eyeglasses with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
54130	• Contact lenses without a prescription	X		RCW 82.08.0283
54140	• Contact lenses with a prescription		X	RCW 82.08.0283
54150	• Contact lenses with a prescription paid for by Medicare		X	RCW 82.08.0283
54160	• Contact lenses with a prescription reimbursed by Medicare		X	RCW 82.08.0283
54170	• Contact lenses with a prescription paid for by Medicaid		X	RCW 82.08.0283
54180	• Contact lenses with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
54190	• Hearing aids without a prescription	X		RCW 82.08.0283
54200	• Hearing aids with a prescription		X	RCW 82.08.0283
54210	• Hearing aids with a prescription paid for by Medicare		X	RCW 82.08.0283
54220	• Hearing aids with a prescription reimbursed by Medicare		X	RCW 82.08.0283
54230	• Hearing aids with a prescription paid for by Medicaid		X	RCW 82.08.0283
54240	• Hearing aids with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
54250	• Dental prosthesis without a prescription	X		RCW 82.08.0283
54260	• Dental prosthesis with a prescription		X	RCW 82.08.0283
54270	• Dental prosthesis with a prescription paid for by Medicare		X	RCW 82.08.0283
54280	• Dental prosthesis with a prescription reimbursed by Medicare		X	RCW 82.08.0283
54290	• Dental prosthesis with a prescription paid for by Medicaid		X	RCW 82.08.0283
54300	• Dental prosthesis with a prescription reimbursed by Medicaid		X	RCW 82.08.0283
	<b>Telecommunications &amp; related products</b>	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
60010	• Ancillary Services	X		RCW 82.04.050 and 82.04.065

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60020	➤ Conference bridging service	X		RCW 82.04.050 and 82.04.065
60030	➤ Detailed telecommunications billing service	X		RCW 82.04.050 and 82.04.065
60040	➤ Directory assistance	X		RCW 82.04.050 and 82.04.065
60050	➤ Vertical service	X		RCW 82.04.050 and 82.04.065
60060	➤ Voice mail service	X		RCW 82.04.050 and 82.04.065
	<b>Telecommunications</b> (Indicate how the options are treated in your state)	<b>Taxable</b>	<b>Exempt</b>	<b>Statute/Rule Cite/Comment</b>
61000	• Intrastate Telecommunications Service	X		RCW 82.04.050 and 82.04.065
61010	• Interstate Telecommunications Service	X		RCW 82.04.050 and 82.04.065
61020	• International Telecommunications Service	X		RCW 82.04.050 and 82.04.065
61030	• International 800 service	X		RCW 82.04.050 and 82.04.065
61040	• International 900 service	X		RCW 82.04.050 and 82.04.065
61050	• International fixed wireless service	X		RCW 82.04.050 and 82.04.065
61060	• International mobile wireless service	X		RCW 82.04.050 and 82.04.065
61080	• International prepaid calling service	X		RCW 82.04.050 and 82.04.065
61090	• International prepaid wireless calling service	X		RCW 82.04.050 and 82.04.065
61100	• International private communications service	X		RCW 82.04.050 and 82.04.065
61110	• International value-added non-voice data service	X		RCW 82.04.050 and 82.04.065
61120	• International residential telecommunications service	X		RCW 82.04.050 and 82.04.065
61130	• Interstate 800 service	X		RCW 82.04.050 and 82.04.065
61140	• Interstate 900 service	X		RCW 82.04.050 and 82.04.065
61150	• Interstate fixed wireless service	X		RCW 82.04.050 and 82.04.065
61160	• Interstate mobile wireless service	X		RCW 82.04.050 and 82.04.065
61180	• Interstate prepaid calling service	X		RCW 82.04.050 and 82.04.065
61190	• Interstate prepaid wireless calling service	X		RCW 82.04.050 and 82.04.065
61200	• Interstate private communications service	X		RCW 82.04.050 and 82.04.065
61210	• Interstate value-added non-voice data service	X		RCW 82.04.050 and 82.04.065
61220	• Interstate residential telecommunications service	X		RCW 82.04.050 and 82.04.065
61230	• Intrastate 800 service	X		RCW 82.04.050 and 82.04.065
61240	• Intrastate 900 service	X		RCW 82.04.050 and 82.04.065
61250	• Intrastate fixed wireless service	X		RCW 82.04.050 and 82.04.065
61260	• Intrastate mobile wireless service	X		RCW 82.04.050 and 82.04.065
61280	• Intrastate prepaid calling service	X		RCW 82.04.050 and 82.04.065
61290	• Intrastate prepaid wireless calling service	X		RCW 82.04.050 and 82.04.065
61300	• Intrastate private communications service	X		RCW 82.04.050 and 82.04.065
61310	• Intrastate value-added non-voice data service	X		RCW 82.04.050 and 82.04.065
61320	• Intrastate residential telecommunications service	X		RCW 82.04.050 and 82.04.065

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61325	<ul style="list-style-type: none"> <li>Paging service</li> </ul>	X		RCW 82.04.050 and 82.04.065
61330	<ul style="list-style-type: none"> <li>Coin-operated telephone service</li> </ul>		X	RCW 82.08.0289
61340	<ul style="list-style-type: none"> <li>Pay telephone service</li> </ul>	X		RCW 82.04.050 and 82.04.065
61350	<ul style="list-style-type: none"> <li>Local Service as defined by <u>Washington</u></li> </ul>	X		RCW 82.08.0289 Until August 1, 2013, ancillary services and telecommunications service, as defined in RCW 82.04.065, other than toll service, provided to an individual subscribing to a residential class of telephone service offered under a tariff required to be filed with the Washington utilities and transportation commission under Title 80 RCW, is exempt. Thereafter, the exemption expires. This was an entity-based exemption. The definition of "local service" in RCW 82.08.0289 reflects the customary division of telephone service into separate "residential" and "business" classifications, as defined by regulatory tariffs filed by telephone companies. These separate classes were mandated by state regulatory approval of telephone rates, and telephone carriers filed separate tariffs with the Washington Utilities and transportation Commission (WUTC) governing each class of service. The exemption applied only to services with a regulatory "residential" class of tariffs.