82.08.---
Exempt from tax imposed under 82.08.020 are all sales of products delivered in
digital form if the product would be exempt under the provisions of this chapter
had they been delivered in tangible form.

82.12.---
Exempt from tax imposed under 82.12.020 is the use as a consumer of products
delivered in digital form if the use would be exempt under the provisions of this
chapter had they been delivered in tangible form.

Areas of concern:

RCW 82.08.0262 exempts the sale of tangible personal property which becomes
a component part of airplanes used in conducting interstate or foreign commerce.
Delivery of digital goods would no longer be deemed to be the sale of tangible
personal property.

Producers of digital goods may lose their M&E exemption provided under
82.08.02565. In the ETA addressing computers:

The bright line is that manufacturing does not begin until the product itself is
developed and production can begin. Taking the completed manuscript or the
finished story and preparing it for printing is an activity that falls within the
manufacturing operation. For example, using a computer system to take a
manuscript and prepare it for printing or using a computer system to layout a
newspaper is part of the manufacturing operation, provided the final
product is tangible personal property.