

Business Data Sales and Use Tax Exemptions

Sec. X. A new section is added to chapter 82.08 RCW to read as follows:

The tax imposed by RCW 82.08.020 does not apply to the sale to a business of digital data purchased solely for business purposes. For purposes of this section, “digital data” means a digital good that consists primarily of statistical data, quantitative data, demographic data, or similar data, or any combination thereof, including any associated analysis or discussion of the data.

Sec. Y. A new section is added to chapter 82.12 RCW to read as follows:

The provisions of this chapter do not apply to the use by a business of digital data used solely for business purposes. For purposes of this section, “digital data” has the same meaning as in section X of this act.

“Business purpose” means any purpose relevant to the business needs of the person claiming an exemption under this section. Business purpose does not include any personal, family, or household purpose. The term also does not include any purpose related to the conduct of government, regardless of whether the purpose relates to an activity that is taxable under chapter 82.04 or 82.16 RCW.