

For more information, see the complete list of exemptions in [WAC 458-61A](#). (Link to

<https://app.leg.wa.gov/WAC/default.aspx?cite=458-61A>) **Exemption codes 1/1/23 and after**

Exemption Code	Exemption Title	Effective From	Effective To
35.42.090	Leases exempted from certain taxes / non-real estate	07/01/1975	-
458-20-192(9)(f)	Indians - Sale of land located in Indian country	08/02/2002	-
458-29A-400	Leasehold excise tax	01/01/1900	-
458-61A-100(5)	Indians - Sale of land located in Indian country	08/05/2005	-
458-61A-102(17)(d)(v)	Mobile home park sold to co-op of owners. SUNSETS 12/31/2018	08/05/2005	12/31/2018
458-61A-102(17)(d)(v)	Mobile home park sold to co-op of owners.	07/28/2019	03/01/2020
458-61A-102(20)(d)(v)	Mobile home park sold to co-op of owners	03/02/2020	01/01/2030
458-61A-103(2)	Transfers involving underlying debt with no recourse and no other consideration	08/05/2005	04/22/2019
458-61A-104(1)(a)	Purchaser's agreement	08/05/2005	-
458-61A-105(3)	Mobile and floating home sales - subject to sales or use tax	08/05/2005	-
458-61A-106(1)(b)	Exempt lease	08/05/2005	11/10/2018
458-61A-106(3)	Improvements removed from land	08/05/2005	-
458-61A-107	Sales of options	08/05/2005	-
458-61A-108(1)	Contractor	08/05/2005	-
458-61A-108(5)	Contractor / nominee	08/05/2005	-
458-61A-109(2)(b)	Boundary line adjustment	08/05/2005	-
458-61A-111(1)	Easements, development rights, water rights, and air rights	08/05/2005	-
458-61A-112(2)	Mining lease for royalty	08/05/2005	-
458-61A-112(4)	Unpatented mining claims	08/05/2005	-
458-61A-113	Standing timber required to be harvested within 30 months	08/05/2005	02/01/2026
458-61A-113(3)	Standing timber required to be harvested within 30 months	08/05/2005	-
458-61A-113(4)	Timber contract	08/05/2005	-
458-61A-201(2)	Partial gift of equity and partial purchase	08/05/2005	10/31/2024
458-61A-201(a)(1)	Gift - grantor pays debt, other consideration given	08/05/2005	-
458-61A-201(a)(2)	Gift - grantee pays debt, other consideration given	08/05/2005	-
458-61A-201(b)(1)	Gift - no debt, no consideration given	08/05/2005	-
458-61A-201(b)(2)	Gift - grantor pays debt, no other consideration given	08/05/2005	-
458-61A-201(b)(3)	Gift - grantee always make payments, no consideration given	08/05/2005	-
458-61A-201(b)(4)	Grantor / grantee always share payments, no other consideration	08/05/2005	-

Exemption Code	Exemption Title	Effective From	Effective To
	given		
458-61A-202	Inheritance	08/05/2005	11/10/2018
458-61A-202(1)	Inheritance, general	08/05/2005	11/10/2018
458-61A-202(4)	Inheritance - Nonpro rata distributions	08/05/2005	-
458-61A-202(6)	Inheritance - Exemptions and required documentation	08/05/2005	07/01/2025
458-61A-202(6)(a)	Inheritance - Community property agreement or right of survivorship	08/05/2005	-
458-61A-202(6)(b)	Inheritance - Joint tenants with rights of survivorship and remainder interests	08/05/2005	-
458-61A-202(6)(c)	Inheritance - Life estates and remainder interests	08/05/2005	-
458-61A-202(6)(d)	Inheritance - Transfer on death deeds	08/05/2005	-
458-61A-202(6)(e)	Inheritance - Trusts	08/05/2005	-
458-61A-202(6)(f)	Inheritance - Probate	08/05/2005	-
458-61A-202(6)(g)	Inheritance - Court order	08/05/2005	-
458-61A-202(6)(h)	Inheritance - Community property interest	08/05/2005	-
458-61A-202(6)(i)	Inheritance - Nonprobated will or operation of law	08/05/2005	-
458-61A-203(1)	Establish / Separate community property	08/05/2005	-
458-61A-203(2)	Fulfillment of settlement agreement incident to a divorce	08/05/2005	-
458-61A-204(1)	Tenants in common / joint tenants	08/05/2005	-
458-61A-204(2)	Tenants in common / joint tenants, partition of realty	08/05/2005	-
458-61A-205(2)	Government transfers, Government seller	08/05/2005	-
458-61A-205(4)	Government transfers for public purpose	08/05/2005	-
458-61A-206(1)	Condemnation proceedings	08/05/2005	-
458-61A-206(3)	Eminent domain	08/05/2005	-
458-61A-206(4)	Inverse domain	08/05/2005	-
458-61A-207(1)	Bankruptcy	08/05/2005	-
458-61A-208(1)	Foreclosure	08/05/2005	11/10/2018
458-61A-208(3)	Foreclosure - Deed of trust	08/05/2005	-
458-61A-208(4)	Foreclosure - Court ordered	08/05/2005	-
458-61A-208(5)(a)	Foreclosure - Sheriff's sale	08/05/2005	-
458-61A-208(5)(c)	Foreclosure - Receivers	08/05/2005	11/10/2018
458-61A-208(6)	Foreclosure - Deed in lieu	08/05/2005	-
458-61A-208(7)	Foreclosure - Contract forfeiture	08/05/2005	-
458-61A-208(8)	Foreclosure - Assignment of indebtedness	08/05/2005	-
458-61A-209(1)	Rescission of sale	08/05/2005	-
458-61A-210(1)	Distribution of real property from an irrevocable trust	08/05/2005	-
458-61A-210(2)	Transfer into an irrevocable trust	08/05/2005	-
458-61A-211(1)	Mere change in identity or form - general	08/05/2005	11/10/2018

Exemption Code	Exemption Title	Effective From	Effective To
458-61A-211(2)(a)	Mere change - Tenants in common, individual	08/05/2005	-
458-61A-211(2)(b)	Mere change - Corporation interests	08/05/2005	-
458-61A-211(2)(c)	Mere change - Corporation / subsidiary	08/05/2005	-
458-61A-211(2)(d)	Mere change - Corporation / partnership	08/05/2005	-
458-61A-211(2)(e)	Mere change - Corporate mergers / consolidations	08/05/2005	-
458-61A-211(2)(f)	Mere change - Newly formed corporation	08/05/2005	-
458-61A-211(2)(g)	Mere change - Revocable trusts	08/05/2005	-
458-61A-211(2)(h)	Mere change - Revocable trusts, conveyance	08/05/2005	-
458-61A-211(5)	Family corporations and partnerships	08/05/2005	-
458-61A-211(6)	No change in identity or form of ownership	08/05/2005	-
458-61A-212(2)(a)	Gain not recognized under Internal Revenue Code - Section 332	08/05/2005	-
458-61A-212(2)(b)	Gain not recognized under Internal Revenue Code - Section 337	08/05/2005	-
458-61A-212(2)(c)	Gain not recognized under Internal Revenue Code - Section 351	08/05/2005	-
458-61A-212(2)(d)	Gain not recognized under Internal Revenue Code - Section 368(a)(1)	08/05/2005	-
458-61A-212(2)(e)	Gain not recognized under Internal Revenue Code - Section 721	08/05/2005	-
458-61A-212(2)(f)	Gain not recognized under Internal Revenue Code - Section 731	08/05/2005	-
458-61A-212(3)	Gain not recognized under Internal Revenue Code - Other	08/05/2005	-
458-61A-213(3)	IRS "tax deferred" exchange	08/05/2005	-
458-61A-214(3)	Nominee	08/05/2005	-
458-61A-215(1)	Clearing title	08/05/2005	-
458-61A-215(2)(a)	Clearing title - partnerships	08/05/2005	-
458-61A-215(2)(b)	Clearing title - estates	08/05/2005	-
458-61A-215(2)(c)	Clearing title - developer	08/05/2005	-
458-61A-215(2)(d)	Clearing title - refinance, addition to title	08/05/2005	-
458-61A-215(2)(e)	Clearing title - co-signers	08/05/2005	-
458-61A-216(1)	Mortgage insurers	08/05/2005	-
458-61A-217(1)	Rerecord	08/05/2005	-
458-61A-218	Low income housing developments	07/01/2018	07/01/2035
458-61A-219	Developmentally disabled persons	06/07/2018	-
458-61A-305	Trade-in credit	08/05/2005	-
458-61A-306(2)(a)	Date of sale, interest and penalties waived for fulfillment of conditions	08/05/2005	-
82.45.010(3)(u)	Self-help housing	10/01/2019	01/01/2030
82.45.010(3)(v)(i)(A)	Affordable housing - operation of existing housing	01/01/2023	-
82.45.010(3)(v)(i)(B)	Affordable housing - development of new housing	01/01/2023	-
82.45.010(3)(v)(i)(C)	Affordable housing - substantial rehabilitation of housing	01/01/2023	-
82.45.010(3)(w)	Qualified space for community purpose	01/01/2026	-