

An ACT Relating to defining the terms fixture and affixed for excise tax purposes; amending RCW 82.02.010 and 82.45.032.

**Sec. 1.** RCW 82.02.010 and 2024 c 47 s 3 are each amended to read as follows:

For the purpose of this title, unless the context clearly requires otherwise:

(1) "Cannabis," "cannabis-infused products," and "useable cannabis" have the meanings provided in RCW [69.50.101](#);

(2) "Department" means the department of revenue of the state of Washington;

(3) "Director" means the director of the department of revenue of the state of Washington;

(4) "Fixture" has the same meaning as provided in RCW 82.45.032.

(5) "Frontier county" means a county with a population density of fewer than 50 persons per square mile as determined by the office of financial management and published each year by the department. A county with a population density of 21 or fewer persons per square mile is a "frontier one" county. A county with a population density of more than 21 but fewer than 50 persons per square mile is a "frontier two" county. Every frontier county is also a rural county as defined in RCW [82.14.370](#) and eligible for all benefits, services, and programs unless a frontier county is specifically excluded in the authorizing statute;

(5) "Taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax hereunder, or who engages in any business or performs any act for which a tax is imposed by this title. "Taxpayer" also includes any person liable for any fee or other charge collected by the department under any provision of law, including registration assessments and delinquency fees imposed under RCW [59.30.050](#); and

(6) Words in the singular number include the plural and the plural include the singular. Words in one gender include all other genders.

**Sec. 2.** RCW 82.45.032 and 2001 c 282 s 2 are each amended to read as follows:

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Real estate" or "real property" means any interest, estate, or beneficial interest in land or anything affixed to land, including the ownership interest or beneficial interest in any entity which itself owns land or anything affixed to land. The term includes used mobile homes, used park model trailers, used floating homes, ~~((and))~~ improvements constructed upon leased land, and fixtures.

(2) "Used mobile home" means a mobile home which has been previously sold at retail and has been subjected to tax under chapter [82.08](#) RCW, or which has been previously used and has been subjected to tax under chapter [82.12](#) RCW, and which has substantially lost its identity as a mobile unit at the time of sale by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities.

(3) "Mobile home" means a mobile home as defined by RCW [46.04.302](#), as now or hereafter amended.

(4) "Park model trailer" means a park model trailer as defined in RCW [46.04.622](#).

(5) "Used floating home" means a floating home in respect to which tax has been paid under chapter [82.08](#) or [82.12](#) RCW.

(6) "Used park model trailer" means a park model trailer that has been previously sold at retail and has been subjected to tax under chapter [82.08](#) RCW, or that has been previously used and has been subjected to tax under chapter [82.12](#) RCW, and that has substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances.

(7) "Floating home" means a building on a float used in whole or in part for human habitation as a single-family dwelling, which is not designed for self propulsion by mechanical means or for propulsion by means of wind, and which is on the property tax rolls of the county in which it is located.

(8)(a) "Fixture" means an item of property affixed to real property as defined in (1), and that meets one of the following conditions:

(i) It is necessary or integral to the intended function of the real property as demonstrated by documentation, including, but not limited to, permits, certifications, instruction manuals, or architectural designs.

(ii) It is designed for, utilized with, or appurtenant to the real property.

(iii) Its movement requires special equipment, disassembly and reassembly of the fixture, or alteration or repair of the real property to which it is affixed.

(b) The determination of whether property is a fixture under this chapter must be made without regard to any of the following:

(i) The intent of the person affixing or using the property.

(ii) The classification given to the property for property tax purposes under Title 84 RCW.

(iii) The characterization of the property under the Uniform Commercial Code.

(iv) Any agreement between a buyer and seller of the property or between a lessor and lessee of the property.

(9)(a) Except as provided in (b), "affixed" means installed on, attached to, or embedded in the real property. Property is affixed when it is secured in place by weight or size, connected to real property by fasteners, integrated into a structural element, or partially buried underground, such as in the case of an irrigation system. For the purposes of this subsection, the term "fastener" means items such as a screw, nail, bolt, or adhesive, and the term "structural element" means items such as a wall, column, beam, roof, floor, or foundation.

(b) Property is not affixed solely by virtue of being attached to real property if such attachment is achieved by quick disconnect conduit, such as power or electronic cabling.

(10) The department may adopt rules as necessary to administer the provisions of this section.