

**RCW 35.102.050 Nexus required.** A city may not impose a business and occupation tax on a person unless that person has nexus with the city. For the purposes of this section, the term "nexus" means business activities conducted by a person sufficient to subject that person to the taxing jurisdiction of a city under the standards established for interstate commerce under the commerce clause of the United States Constitution. Mere registration under or compliance with the streamlined sales and use tax agreement does not constitute nexus for the purposes of this section. [2008 c 129 s 4; 2003 c 79 s 5.]