

RCW 82.02.250 Nexus—Requirement to pay taxes and fees. A person that has a substantial nexus under RCW 82.04.067 is obligated to pay all applicable taxes and fees imposed on that person's business activity, including any taxes and fees enacted after December 31, 2018. For purposes of this section, "taxes and fees" means any monetary exaction, regardless of its label, that is imposed directly on a person engaging in business and that the department is responsible for collecting. [2019 c 8 s 104.]

Effective date—2019 c 8 ss 101, 104, 106, 201, 402-405, and 501: "Sections 101, 104, 106, 201, 402, 403, 404, 405, and 501 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [March 14, 2019]." [2019 c 8 s 804.]

Existing rights and liability—2019 c 8: "The repeals and amendments in this act do not affect any existing right acquired or liability or obligation incurred under the statutes repealed or amended, or under any rule or order adopted under those statutes, nor do they affect any proceeding instituted under them." [2019 c 8 s 801.]

Retroactive application—2019 c 8: "This act applies prospectively only, except for sections 106 and 201 of this act, which apply both prospectively and retroactively to October 1, 2018." [2019 c 8 s 803.]