

**RCW 82.42.135 Discontinuance, sale, or transfer of business—  
Notice—Payment of taxes, interest, penalties.** A licensee who ceases to engage in business must notify the department in writing at the time of cessation. The notice must give the date of cessation and the name and address of any purchaser or transferee. The licensee must file a report and pay all taxes, interest, and penalties owing. [2013 c 225 s 409.]

**Effective date—2013 c 225:** See note following RCW 82.38.010.