

RCW 43.06.520 State sales, use, and business and occupation taxes—Indian tribe compacts—Findings—Intent. (1) The legislature intends to further the government-to-government relationship between the state of Washington and federally recognized Indian tribes in the state of Washington by authorizing the governor to enter into compacts concerning the state's retail sales, use, and business and occupation taxes on certain activities.

(2) The legislature finds that these compacts will benefit all Washingtonians by providing a means to promote economic development and providing needed revenues for tribal governments and Indian persons.

(3) The state and the tribes have a long-standing history of working together to develop cooperative agreements on taxation for cigarettes, fuel, timber, and cannabis. It is the legislature's intent, given the positive experiences from the nearly two decades of cooperation, to build on these successes and provide the governor with the authority to address state sales, use, and business and occupation taxes on certain activities.

(4) In addition, it is the legislature's intent that these compacts will have no impact on the taxation of any transaction that is the subject of other compacts, contracts, or agreements authorized elsewhere in this chapter.

(5) For the purposes of this section, "cannabis" has the meaning provided in RCW 69.50.101. [2022 c 16 s 34; 2020 c 132 s 1.]

Intent—Finding—2022 c 16: See note following RCW 69.50.101.