

RCW 51.08.177 "Successor." "Successor" means any person to whom a taxpayer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of the taxpayer's business, a major part of the property, whether real or personal, tangible or intangible, of the taxpayer. [2004 c 243 s 1; 1986 c 9 s 3.]

Adoption of rules—2004 c 243: "The department shall adopt rules to implement this act." [2004 c 243 s 10.]