

**RCW 46.70.300 Chapter exclusive—Local business and occupation tax not prevented.** (1) The provisions of this chapter relating to the licensing and regulation of vehicle dealers and manufacturers shall be exclusive, and no county, city, or other political subdivision of this state shall enact any laws, rules, or regulations licensing or regulating vehicle dealers or manufacturers.

(2) This section shall not be construed to prevent a political subdivision of this state from levying a business and occupation tax upon vehicle dealers or manufacturers maintaining an office within that political subdivision if a business and occupation tax is levied by such a political subdivision upon other types of businesses within its boundaries. [1993 c 307 § 11; 1981 c 152 § 2.]