

**WAC 48-21-010 Definitions.** "Local government" includes any municipal corporation, taxing district, or other governmental unit subject to audit by the state auditor's office, acting through its legally constituted legislative body or its designee.

"Local government association" means any generally recognized association or organization whose membership consists exclusively or principally of local government units or their officers.

"Officers of a local government association" includes any person serving as an elected officer of a local government association or any person employed by a local government association as its executive director or any person with duties equivalent to those of an executive director.

"Writing" means handwriting, typewriting, printing, and every other means of commonly understood written recording, including letters, facsimiles or electronic mail.

[Statutory Authority: RCW 42.56.070, 43.21C.120, and 43.09.281. WSR 10-22-022, § 48-21-010, filed 10/22/10, effective 11/22/10.]