

RCW 4.24.140 Action by another state to enforce tax liability.

The courts of the state shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other state which extends a like comity in respect to the liability for taxes lawfully imposed by the laws of this state and the officials of such state are hereby authorized to bring an action in all the courts of this state for the collection of such taxes: PROVIDED, That the courts of this state shall not recognize claims for such taxes against this state or any of its political subdivisions: PROVIDED, FURTHER, That the time limitations upon the bringing of such actions which may be imposed by the laws of such other state shall not be tolled by the absence from such state of the person from whom the taxes are sought. The certificate of the secretary of state of such other state to the effect that such officials have the authority to collect the taxes sought to be recovered by such action shall be conclusive proof of that authority. [1951 c 166 s 1. FORMER PART OF SECTION: 1951 c 166 s 2 now codified as RCW 4.24.141.]

Limitation of actions: Chapter 4.16 RCW.