

RCW 43.06.510 Vapor product tax contracts—Indian tribes. (1)

The governor is authorized to enter into vapor product tax contracts with federally recognized Indian tribes located within the geographical boundaries of the state of Washington. Each contract adopted under this section must provide that the tribal vapor product tax rate be one hundred percent of the state vapor product tax and state and local sales and use taxes. The tribal vapor product tax is in lieu of the state vapor product tax and state and local sales and use taxes, as provided in RCW 43.06.505(3).

(2) A vapor product tax contract under this section is subject to RCW 43.06.505 and is separate from a cigarette tax contract subject to RCW 43.06.455 or 43.06.466. [2019 c 445 s 303.]

Conflict with federal requirements—Effective date—2019 c 445:

See RCW 82.25.900 and 82.25.901.

Automatic expiration date and tax preference performance statement exemption—2019 c 445: See note following RCW 82.08.0318.