

**RCW 82.02.260 Seller obligation to collect sales taxes.** A seller that is obligated to collect the taxes imposed under chapter 82.08 RCW must also collect all other applicable taxes and fees in effect as of January 1, 2020, or enacted after December 31, 2018. For purposes of this section, "taxes and fees" means any monetary exaction, regardless of its label, imposed on a buyer and that the seller is required to collect and pay over to the department. [2019 c 8 s 107.]

**Effective date—2019 c 8 ss 102, 103, 107, and 701-703:** See note following RCW 82.04.067.

**Existing rights and liability—Retroactive application—2019 c 8:** See notes following RCW 82.02.250.