

**RCW 82.04.066 "Engaging within this state," "engaging within the state."** "Engaging within this state" and "engaging within the state," when used in connection with any apportionable activity as defined in RCW 82.04.460 or selling activity taxable under RCW 82.04.250(1), 82.04.257(1), 82.04.270, or other provision of this chapter means that a person generates gross income of the business from sources within this state, such as customers or intangible property located in this state, regardless of whether the person is physically present in this state. [2019 c 8 s 702; 2017 3rd sp.s. c 28 s 301; 2015 3rd sp.s. c 5 s 203; 2010 1st sp.s. c 23 s 103.]

**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.

**Existing rights and liability—Severability—Application—Effective dates—2017 3rd sp.s. c 28:** See notes following RCW 82.08.0531.

**Construction—2017 c 323:** See note following RCW 82.08.052.

**Effective dates—Finding—Intent—2015 3rd sp.s. c 5:** See notes following RCW 82.08.052.

**Contingency—Application—2010 1st sp.s. c 23 ss 102-112:** See notes following RCW 82.04.067.

**Findings—Intent—2010 1st sp.s. c 23:** See notes following RCW 82.04.220.

**Effective date—2010 1st sp.s. c 23:** See note following RCW 82.04.4292.