RCW 35.21.845  Taxation of motor carriers of freight for hire—
Tax allocation formula. A motor carrier of freight for hire whose
gross receipts are subject to multiple taxation by two or more
municipalities in this state may request and thereupon shall be given
a joint audit of the taxpayer's books and records by all of the taxing
authorities seeking to tax all or part of such gross receipts. Such
taxing authorities shall agree upon and establish a tax allocation
formula which shall be binding upon the taxpayer and the taxing
authorities participating in the audit or receiving a copy of such
request from the taxpayer. Payment by the taxpayer of the taxes to
each taxing authority in accordance with such tax allocation formula
shall be a complete defense in any action by any taxing authority to
recover additional taxes, interest, and/or penalties. A taxing
municipality, whether or not a party to such joint audit, may seek a
revision of the formula by giving written notice to each other taxing
municipality concerned and the taxpayer. Any such revision as may be
agreed upon by the taxing municipalities, or as may be decreed by a
court of competent jurisdiction in an action initiated by one or more
taxing authorities, shall apply only to gross receipts of the taxpayer
received after the date of any such agreed revision or effective date
of the judgment or order of any such court.  [1982 c 169 § 2.]