

**RCW 43.06.450 Cigarette tax contracts—Intent—Finding—Limitations.** The legislature intends to further the government-to-government relationship between the state of Washington and Indians in the state of Washington by authorizing the governor to enter into contracts concerning the sale of cigarettes and vapor products. The legislature finds that these cigarette tax and vapor product tax contracts will provide a means to promote economic development, provide needed revenues for tribal governments and Indian persons, and enhance enforcement of the state's cigarette tax and vapor product tax, ultimately saving the state money and reducing conflict. In addition, it is the intent of the legislature that the negotiations and the ensuing contracts have no impact on the state's share of the proceeds under the master settlement agreement entered into on November 23, 1998, by the state. Chapter 235, Laws of 2001 and chapter 445, Laws of 2019 do not constitute a grant of taxing authority to any Indian tribe nor do they provide precedent for the taxation of non-Indians on fee land. [2019 c 445 § 301; 2001 c 235 § 1.]

**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.