

**RCW 82.32.532 Digital products—Nexus.** (1) For purposes of the taxes imposed in this title, the department of revenue may not consider a person's ownership of, or rights in, computer software as defined in RCW 82.04.215, including computer software used in providing a digital automated service; master copies of software; digital goods or digital codes residing on servers located in this state in determining whether the person has substantial nexus with this state.

(2) For purposes of this section, "substantial nexus" means the requisite connection that a person has with a state to allow the state to subject the person to the state's taxing authority, consistent with the commerce clause of the United States Constitution. [2010 c 111 s 701; 2009 c 535 s 901.]

**Purpose—Retroactive application—Effective date—2010 c 111:** See notes following RCW 82.04.050.

**Intent—Construction—2009 c 535:** See notes following RCW 82.04.192.