

**RCW 82.26.200 Sales from distributors to retailers—**

**Requirements.** (1) A retailer that obtains tobacco products from an unlicensed distributor or any other person that is not licensed under this chapter must be licensed both as a retailer and a distributor under this chapter and is liable for the tax imposed under RCW 82.26.020 with respect to the tobacco products acquired from the unlicensed person that are held for sale, handling, or distribution in this state. For the purposes of this subsection, "person" includes both persons defined in RCW 82.26.010(14) and any person immune from state taxation, such as the United States or its instrumentalities, and federally recognized Indian tribes and enrolled tribal members, conducting business within Indian country.

(2) Every distributor licensed under this chapter must sell tobacco products to retailers located in Washington only if the retailer has a current retailer's license under this chapter. [2020 c 139 s 35; 2005 c 180 s 17.]

**Effective date—2005 c 180:** See note following RCW 82.26.105.