

KEY ISSUES FOR BUSINESSES ORGANIZED IN OREGON CONSIDERING RELOCATING TO WASHINGTON

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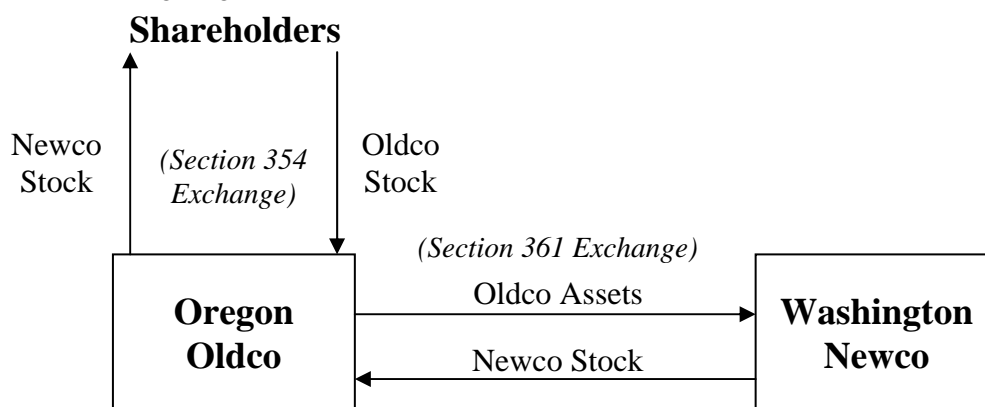
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KEY ISSUES FOR BUSINESSES ORGANIZED IN OREGON CONSIDERING RELOCATING TO WASHINGTON

A business that is investigating the possibility of moving to Washington from another state is often motivated by one or more key factors such as state taxes, regulation, labor costs, transportation considerations, or quality of life. In addition to addressing the specific issue in question, it is important to understand Washington's legal, tax, and economic environment. This memorandum provides a general overview of a number of important legal issues and options that a business should consider in deciding whether to move to Washington.

1. OPERATING AS A CORPORATION IN WASHINGTON. Generally, there are three basic options available for operation of a corporation relocating from Oregon to Washington. The first option is maintaining the Oregon corporation and registering in Washington as a foreign corporation. The second option is to dissolve the Oregon corporation and form a new Washington corporation. The third is to cause the Oregon corporation to become a Washington corporation through what is known as an "F reorganization".

a. An "F reorganization" approach involves forming a new Washington corporation and merging the existing Oregon corporation into the Washington corporation in a tax-free transaction, as illustrated in the following diagram:



b. In an "F reorganization" the corporation maintains its existing federal tax I.D. number and its basis/holding periods for assets, etc. As such, from a federal tax perspective there is typically no change. However, from a state law perspective, the resulting corporation is a Washington corporation. The actual steps in this transaction are as follows:

- i. Prepare Washington corporate formation documents.
- ii. Prepare Plan of Merger for each corporation (ORS 60.481) (RCW 23B.11.010).
- iii. Prepare Consent to Action by Directors of each corporation, adopting the Plan of Merger and submitting the Plan to shareholders for a vote (ORS 60.481, ORS 60.487) (RCW 23B.11.010, .030).

(1) The Board of the Washington corporation does not need to submit the issue to its shareholders for approval if the conditions of RCW 23B.11.030(7) are satisfied.

- iv. Prepare Consent to Action by Shareholders of Oregon corporation approving Plan of Merger (ORS 60.211).

- v. Prepare Articles of Merger (ORS 60.494).
 - (1) The Articles must set forth the Plan of Merger and other items listed in ORS 60.494.
 - (2) If the Oregon corporation is already engaged in business in Washington, the name may not be available to the new Washington corporation. The name may be changed in the merger documents.
- vi. Washington corporation submits Articles of Merger to:
 - (1) Secretary of State/Corporations Division, Salem, OR.
 - (2) Secretary of State, Olympia, WA.
- vii. Cancel stock certificates in Oregon corporation.
- viii. Issue new stock certificates in Washington corporation.
 - (1) Rights, preferences, number and designation of shares should be the same as in the Oregon corporation.
- ix. File final Oregon tax return within three (3) months and fifteen (15) days after the close of the month in which a dissolution or surrender occurs (although extensions can be obtained).

2. OPERATING AS A LIMITED LIABILITY COMPANY (LLC) IN WASHINGTON. Generally, there are four basic options available for operation of an LLC relocating from Oregon to Washington. The first option is to maintain the Oregon LLC and register it to do business in Washington as a foreign LLC. The second option is to liquidate the Oregon LLC and form a new Washington LLC. The third option is to form a new Washington LLC and have the Oregon LLC members (owners) contribute their membership interests to the new Washington LLC. The fourth option is to form a new Washington LLC and merge the existing Oregon LLC into the Washington LLC.

a. An Oregon LLC relocating to Washington may continue to maintain its Oregon existence and register in Washington as a "foreign limited liability company". However, this would result in duplicate registration fees and could result in income and other tax questions and complications.

b. An alternative is to have the Oregon LLC liquidate, distribute its assets to its members (owners), and have the members contribute the assets to a new Washington LLC. There should be no federal income tax consequences associated with this approach. However, the Oregon LLC should check with its Oregon tax advisor to determine whether there are any adverse Oregon tax consequences. This approach does cause the business to cease to exist for some period of time which may be problematic in terms of loss of the liability shield associated with operation of a business within an entity, continued insurance protection, etc.

c. Yet another option would be for the members (owners) of the Oregon LLC to form a Washington LLC and contribute their ownership interests in the Oregon LLC to the Washington LLC. This would cause the Washington LLC to own the Oregon LLC, and the Oregon LLC's existence to be treated as a disregarded entity under federal income tax law. While these steps alone would probably be sufficient from a federal tax point of view, from a state law point of view, the Oregon LLC would most likely need to be liquidated. Ultimately, this approach is somewhat complicated and leaves a parent/subsidiary LLC structure that must be eliminated.

d. The last approach referred to above would be for the members (owners) of the Oregon LLC to form a new Washington LLC, and then merge the Oregon LLC into the Washington LLC. Both Washington and Oregon allow mergers of LLCs. Under federal income tax law, if an Oregon LLC

merges with a Washington LLC, the Washington LLC will be considered a continuation of the Oregon LLC (i.e., have the same federal tax identification number) if the members of the Oregon LLC own at least a 50% interest in the capital and profits of the Washington LLC.

i. Technically, the new Washington LLC is required to obtain a new federal tax identification number at the time it is organized. The Washington LLC will then file two federal income tax returns for the year of the merger. The first return will use the EIN assigned to it when it was first organized and will specify a tax year beginning with the date of organization and ending on the date of the merger. This could conceivably be a period of just a few days. The second return will use the EIN of the Oregon LLC and specify the entire tax year (i.e., January 1 through December 31). Additionally, the second return must state that the resulting Washington LLC is a continuation of the Oregon LLC, and identify the name, address, and EIN of the Washington LLC that was used in the first federal income tax return.

ii. This strategy appears to provide the most protection and least amount of risk to the LLC and its members.

3. STATE REGISTRATION AND LICENSING. Virtually all businesses, regardless of form, must file certain registration or license documents with the State of Washington ("State").

a. Master Application. The Master Application (or Master Business Application) is filed with the State Department of Licensing's Master License Service, and enables a business to register with several State agencies via the convenience of a single filing. Through the Master Application, a business provides the State with background information needed to ensure compliance with various state laws and regulations.

i. Upon receipt of the initial Master Application, the State will assign a business its Uniform Business Identifier ("UBI"), a nine-digit number used to identify the business for processing and communication purposes. It is important to note that business entities that must file organizational documents with the Secretary of State will receive their UBIs at the time of such filings, although the Department of Licensing will accept for filing a Master Application for a business entity before the entity files its organizational documents.

ii. The Master Application is used by both new and existing businesses for a variety of purposes, including: starting or reopening a business; registering or changing any "trade names" used by the business; obtaining specific registrations and licenses; and informing the State of new business locations, changes in ownership, or mergers of existing businesses. Key registrations contained within the Master Application are as follows:

(1) Department of Revenue Registration. Filing of the Master Application registers the business with the Department of Revenue, which is required for all persons or businesses engaged in any type of business activity in Washington. Registration with the Department of Revenue is valid as long as the business continues to operate, and may not be transferred to another business owner.

(2) Employment Security Registration. The Master Application also informs the Employment Security Department that the business has hired or will hire Washington workers. Workers include employees and independent contractors who provide services and do not meet specific exemption criteria. The contribution/premium rate to be paid to the state of Washington is determined by the employer's experience as an employer, the rate paid by any previous business owner, or the average rate for the particular industry. Quarterly reports must subsequently be filed with the Employment Security Department showing the total wages paid, individual earnings, social security numbers, total hours worked, and the tax due.

(a) Note that officers of a corporation may be exempted from unemployment insurance coverage by providing a specific form of notice signed and acknowledged by the officer. Generally, Washington law provides that all or none of officers should be covered by state unemployment insurance. Depending upon the specific rate applicable, it may be more economical to actually pay unemployment insurance on officers so as to receive credits against the mandatory federal insurance premiums. Members of LLCs are not considered employees and cannot be covered voluntarily, even if acting as a manager.

(3) Industrial Insurance. The Master Application enables the business to obtain industrial insurance coverage from the Department of Labor & Industries. While many states allow employers to purchase insurance from private companies, most employers in Washington are required to obtain industrial insurance coverage from the Department of Labor & Industries. Industrial insurance covers each worker (employee or independent contractor who provides services and does not meet specific exemption criteria). The Department of Labor & Industries assigns risk classifications and premiums depending upon the industry and the particular company's historical accident rates and claims. (See below.) Certain types of employment, including "bona fide officers" of a corporation are excluded from mandatory coverage, although optional coverage is available. Additionally, working members of an LLC will not be subject to mandatory coverage (but can be optionally covered) if (i) the LLC is member-managed, or (ii) the LLC is manager-managed and the members for whom the exemption is sought are also managers.

iii. Procedure. For new businesses, a completed Master Application must be submitted along with the payment of a \$15 application fee and any additional fees required for specific licenses applied for through the Master Application. The scope of information that must be included is determined by the purpose for which the Master Application is filed; the directions included with the Master Application form should be carefully reviewed. The Master Application may be mailed to the Master License Service or submitted at one of several State office locations.

b. Miscellaneous Registrations. A general list of annual registrations and licenses for various industries and businesses is available through Washington's Master License Service, which must often be applied for through the Master Business Application and, in some cases, additional forms. Some agencies require registration specifically through that agency. Applicants should carefully consult instructions provided by the Master License Service, which can be reached at (360) 753-4401.

c. Local Licensing. Most businesses must also comply with business and/or licensing requirements of cities where they are located. While most Washington cities require an initial application with annual renewals fees, the forms, informational requirements and fees vary greatly.

4. STATE TAXES. Washington is one of seven states that do not have a personal income tax system and one of only four states that do not have a corporate income tax system. Instead, revenues are principally generated from the imposition of excise and property taxes, including retail sales taxes, use taxes, business and occupation taxes, public utility taxes, real property taxes, and personal property taxes. There are also a variety of exemptions and deductions allowed for each of these taxes. State and local governments may also impose other taxes on certain business activities or transfers such as timber excise tax, real property and motor vehicle excise tax, industrial insurance tax, admission tax, and hazardous substances tax.

a. Retail Sales Tax.

i. In General. The retail sales tax is Washington's principal tax source. The State retail sales tax rate is 6.5 percent. Cities and counties also charge sales tax, in amounts ranging from .1 percent to 2.0 percent, depending on the retailer's location, and in some cases, type of business. The State also administers the local sales tax on behalf of the cities and counties. Accordingly, the combined State

and local retail sales tax that must be collected by retailers and remitted to the State ranges from 7.5 percent to 8.5 percent of the total purchase price.

(1) The retail sales tax is imposed on the sale of tangible goods purchased by consumers for their own use, that is, not for resale or not as an ingredient or component of a new tangible item.

(2) The term "sale" includes the transfer of any ownership, title, or possession of tangible property for valuable consideration. As such, it includes the rental, lease, or contracts of sale concerning such property.

(3) There are numerous industry specific statutory exemptions to the retail sales tax.

(4) The selling price, upon which the sales tax is measured, is the consideration, whether money or other property, paid for an item.

(5) The seller is required to collect the retail sales tax from buyers. Once collected, retail sales tax is held in trust and must be remitted to the State. Washington does not allow any credits or provide compensation for a seller's collection costs. A seller who fails to collect or to remit the tax to the State may be held liable for the full amount of the tax. Also, corporate officers, LLC managers or members (if member-managed), and certain other "responsible persons" may become personally liable for collected but unremitted sales tax, in a similar manner as may occur under federal tax laws with respect to trust funds.

ii. Wholesale Transactions. With respect to wholesale transactions, also known as "sales for resale", where no sales tax is due, a seller must take a "resale certificate" from the purchaser. These certificates document the fact that the sale is a wholesale sale, not a retail sale. The certificate must be signed and dated and include the following information: the buyer's name and address, the buyer's UBI number (if required to be registered), the buyer's type of business, the type of items purchased at wholesale, and a statement that the items are purchased for resale or for use as an ingredient or component of a new tangible item. Resale certificates are good for four years and must be retained by the seller.

iii. Use of Leasing Company. A method of deferring or reducing sales tax on expensive nonexempt tangible personal property is to have one entity purchase the assets and lease them to the operating entity that will be using them. There will usually be no sales tax on the purchase because the assets will be purchased and held "exclusively for resale" (lease) in the regular course of the lessor's business. The lessor must collect sales tax and pay retailing B&O tax on the rental payments for periods the assets are located in Washington. This technique permits the deferral and in some cases a reduction in overall sales taxes. Rather than paying sales tax on the purchase price of the asset, the lessee pays sales tax as the rental payments come due. The lessor must be very careful not to make an intervening use of the asset, which would subject the lessor to use tax on the entire value of the asset and still require the lessee to pay sales tax on the rental payments.

iv. Manufacturing Exemption. In order to encourage businesses to locate or to remain in Washington, the Legislature has increased or instituted several important sales and use tax exemptions or deferrals. Businesses engaged in "manufacturing" activities are not required to pay sales or use tax on machinery and equipment used directly in manufacturing operations. This exemption includes industrial fixtures, devices, and support facilities, including pollution control equipment. It does not include, for example, building construction, hand tools, or property with a useful life of less than one year.

b. Use Tax. The use tax is a complementary or compensating tax that is due for payment upon a consumer's "first use" of tangible personal property in this state, if the retail sales tax has not been paid. First use includes the installation, storage, withdrawal from storage, or any act in preparation for actual use or consumption in this state (e.g. relocating property into the state of Washington for use in the state of Washington). The rate is the same as the retail sales tax rate.

i. Although a credit is allowed for sales and use taxes paid in other states, the absence of such taxes in Oregon means that this credit will not be applicable in most situations. The tax is measured on the value of the property when it is first used in this state. Statutory exemptions and deductions are similar to those applicable to sales tax, including but not limited to the manufacturing exemption.

ii. Use tax liability arises regardless of where or from whom the property is acquired, unless otherwise excluded or exempt. Use tax liability commonly arises, for example, when an in-state business purchases goods through the mail from another state, if the out-of-state vendor did not already collect the use tax.

c. Business and Occupation Tax.

i. In General. The business and occupation ("B&O") tax is imposed on every "person" for "the privilege of engaging in business activities". The tax is generally based on the nature of the activities engaged in by the business at a rate applied against the gross receipts of the business.

(1) The B&O tax rate depends on the type of activity engaged in by the business. Different rates apply to various business activities. If a taxpayer engages in more than one activity, then the taxpayer is subject to tax under more than one classification. Over the last several years, the Legislature has decreased the applicable rates for some business activities.

(2) In general, the tax is measured on the "value proceeding or accruing, including all consideration" received by a business. For manufacturers this means the value of products manufactured for sale, for vendors the gross proceeds of sales, and for others the gross income of the business.

(3) There are various industry specific exclusions that exclude a portion of business income from the B&O tax. In general, the tax is relatively easy to calculate because the complex determination of net income is avoided, and usually there is no need to apportion income among states.

(4) Municipalities are also authorized to levy and to administer local B&O taxes and licensing fees. Approximately 30 municipalities in Washington impose a B&O tax on gross receipts. By statute, a city's B&O tax on gross receipts is subject to rate limitations. Local B&O taxes generally parallel the State B&O taxes, but they are not required to do so. A business operating in this state should contact local authorities where they are operating in order to determine whether local licensing and B&O tax requirements, if any, apply to their activities.

ii. Use of an Affiliated Entity to Reduce Tax. An in-state manufacturer's B&O tax is based on its entire selling price (the measure of the manufacturing B&O tax). On the other hand, an in-state wholesaler's B&O tax is based only on sales within the state of Washington (i.e., interstate sales are not subject to B&O tax). One strategy that may be considered is to retain the existing manufacturing company, form a brother/sister sales/marketing company, and have the manufacturing company sell to the sales company, which then resells both intrastate and interstate. The manufacturing company's B&O tax basis will be the manufacturer's selling price, which should be much lower than the sales company's selling price, because of the volume of goods purchased (i.e., a "volume discount"), absence of marketing activity, absence of storage and transportation costs, etc. This would result in the savings of B&O tax (tax rate of 0.00484) on profit and overhead on sales outside the state of Washington. A similar planning

idea that reduces the B&O tax paid even further is for a Washington manufacturer to create an out-of-state subsidiary. The out-of-state subsidiary contracts to sell finished goods to existing customers and to buy raw materials from existing suppliers. The subsidiary hires Washington manufacturer to produce goods for a fee with subsidiary's materials. B&O tax is then measured by the fee but not value of the materials. Use of these strategies does require some analysis of benefit versus risk and cost.

d. Property Taxes. The State also imposes a tax on real and personal property in proportion to its value (also known as an ad valorem tax). A real estate excise tax is also assessed on transfers of real property.

i. Ad Valorem Taxes. The real and personal property taxes are assessed on a yearly basis in an amount equal to the assessed value of the real and personal property, as found by the assessor, multiplied by the aggregate of the regular and special levy rates. All property is valued at 100 percent of its fair market value. Under the State constitution, regular levies on property cannot exceed 1.0 percent of the property's value.

(1) Payment of one-half of the property tax is due no later than April 30 of each year, with the balance of the tax payable on or before October 31 of that year.

ii. Real Estate Excise Tax. The State imposes a real estate excise tax ("REET") of 1.28 percent on real estate transfers. Municipalities and counties can each impose an additional tax of up to .25 percent. If the county, for example, does not impose the tax, the city then can increase the amount of its tax up to .50 percent. With the approval of voters, counties can assess an additional tax for conservation purposes.

(1) The REET applies to transfers by deeds or by contracts of sale. The tax is based on the total consideration paid or contracted to be paid for the real property. No deduction is allowed for mortgages, liens, or other indebtedness. Again, various exclusions are available.

(2) The Legislature has added some unique provisions to the REET statutes, imposing the tax on the transfer of a "controlling interest" in an entity that owns real property in this state.

5. EMPLOYMENT. As is true in every state, much of employment law is federal and an employer business must comply with both federal and state employment laws. Washington is similar to many states in that its state laws parallel the federal laws, governing discrimination, wage and hour, leaves of absence, etc. Washington employment laws about which employers frequently have questions, or that impose unique obligations are:

a. Law Against Discrimination. Marital status is a protected status in Washington, as well as age, sex, race, creed, color, national origin, the presence of any sensory, mental or physical disability, and the use of a trained guide dog or service dog by a disabled person. Specific areas in which Washington obligations toward employees with a disability differ from the requirements of the federal ADA, include:

i. Washington's definition of what qualifies as a "disability" is broader than the ADA definition, e.g. includes any abnormal condition substantially influencing an employment decision and includes temporary conditions.

ii. As under the ADA, employers are required to make reasonable accommodations that will allow employees to perform the essential functions of their job. In Washington, accommodation includes a continuing obligation, even after an employee is no longer able to perform the employee's regular job, to inform the employee of other job openings for which s/he may be qualified and affirmatively assist the employee with such other job openings. Employers are not required to create a job or continue to assist an employee who has declined an offered job or unequivocally indicated an intent to move.

b. Washington Minimum Wage Act. This Washington statute governs both minimum wages and overtime compensation. White collar exemptions are currently undergoing revision, but these exemptions and the "salary basis" requirement for exempt employees are generally similar to the white collar exemptions under the federal Fair Labor Standards Act. The Washington minimum wage is currently \$7.01 per hour. This Washington statute does not impose daily or other overtime requirements, but requires time and a half for hours in excess of 40 worked by a nonexempt employee in any one work week.

c. Leaves of Absence.

i. The Washington Family Leave Act is not being enforced because the provisions of the federal FMLA are broader, with two exceptions. The more important of the exceptions affects maternity leave. Specifically, maternity leave consistent with the Washington maternity regulation (actual duration of disability with job restoration and other rights) is in addition to leave to which the employee is entitled under FMLA.

ii. The recently enacted Time Off – Sick Leave – Care of Family Members Act entitles employees to use any employer provided paid time off benefits (vacation, sick leave, PTO, floating holidays) to care for children, parents, parents-in-law, and grandparents in certain circumstances, generally sickness or emergency.

d. Washington Common Law. Absent employer action that changes the status of its employees, employment that is indefinite as to duration, is terminable at the will of either employee or employer. This "at will" employment means either employer or employee may terminate employment at any time with or without notice or cause, as long as the reason is not otherwise unlawful.

i. As in many states, exceptions to at will employment that require "cause" to terminate the employment include a specified term of employment or a promise of permanent or lifetime employment for which the employee has given consideration in addition to provision of services, and express or implied contracts for continued employment.

ii. Employment policies or handbooks are the most frequent source of implied contracts for continued employment. Washington courts will enforce an employer's promise of specific treatment in specific circumstances. Disclaimers are frequently recognized as avoiding such claims, but more importantly, handbooks, policies, offers and other letters, memos, and other communications to employees should be reviewed to ensure they contain no inadvertent (but enforceable) promises.

e. Industrial Insurance – Retrospective Rating Programs. The requirements of the Washington Industrial Insurance Act are discussed in 3.a.v. above. Some Washington employers are eligible to join with other employers in retrospective rating pools. These are groups of similar employers, with generally good (low) claims experience and through risk management can enjoy significant premium savings. For more information about risk management and Group retrospective rating programs, including a retrospective rating pool for manufacturers initiated by the Greater Vancouver Chamber of Commerce, contact Scott A. Croucher (1-800-251-7822 or scottccs1@cs.com.).

f. OSHA/WISHA. Washington WISHA requires employers to maintain a safe and healthy workplace. It is important to familiarize yourself with WISHA requirements for your workplace. Employers are also required to maintain an accident prevention program with both employer and worker representatives, and to maintain records. The Department of Labor and Industries, including the Vancouver office, provides free consultation to employers to assist with putting together a safety and health program for the business.

g. Non-Competition Provisions. Washington will enforce a non-competition provision if the employer has a protectable interest (generally customer relationships and/or confidential information) and if the non-competition restriction is reasonable in scope, time, and geography. Unlike Oregon, there

is no requirement in Washington that such agreements be entered into upon the commencement of employment or upon a bona fide promotion.

6. ADDITIONAL RESOURCES.

- a. City of Vancouver – www.ci.vancouver.wa.us
- b. Clark County – www.co.clark.wa.us
- c. **Columbia River Economic Development Commission - www.credc.org**
- d. Port of Camas/Washougal – www.portcw.com
- e. Port of Vancouver - www.portvancouver.com
- f. Southwest Washington Visitor's Bureau – www.southwestwashington.com
- g. Southwest Washington Workforce Development Council - www.swwdc.org
- h. Vancouver Chamber of Commerce – www.vancouverusa.com
- i. Washington Department of Labor and Industries – www.lni.wa.gov
- j. Washington Department of Licensing – www.dol.wa.gov
- k. Washington Department of Revenue – www.dor.wa.gov
- l. Washington State Main Site – access.wa.gov