

PREFACE TO THE 2026 EDITION

Washington Business Law has been designed as a compact, portable, and comprehensive one-volume guide to a range of business statutes in Washington. This volume contains business-related laws and commentary, including Washington's Uniform Business Organizations Code, Business Corporation Act, Limited Liability Company Act, and Nonprofit Corporation Act, all of which have undergone significant changes in recent years (sometimes in conjunction with one another). This volume also includes Washington's detailed excise tax statutes, which have an impact on all types of business transactions, including forming companies, structuring purchase and sale transactions, and the like.

This 2026 Edition replaces the 2025 Edition, and includes the following titles from the Revised Code of Washington:

- Title 19. Business Regulations—Miscellaneous
- Title 21. Securities and Investments
- Title 23. Corporations and Associations (Profit)
- Title 23B. Washington Business Corporation Act
- Title 24. Corporations and Associations (Nonprofit)
- Title 25. Partnerships
- Title 82. Excise Taxes

Revised and expanded commentary intended to aid the reader in interpreting these statutes and direct the reader to relevant points and case law, as well as cross-references to related pertinent statutes, law review articles, and other aids have been included throughout the volume. This volume is also complete with tables, new selected forms, and an index.

We hope that you find this edition a useful tool and practical resource.