

RCW 82.14B.061 Administration by department—Extending reporting periods. (1) The department must administer and adopt rules as may be necessary to enforce and administer the state and county 911 excise taxes imposed or authorized by this chapter. Chapter 82.32 RCW, with the exception of RCW 82.32.045, 82.32.145, and 82.32.380, applies to the administration, collection, and enforcement of the state and county 911 excise taxes.

(2) The state and county 911 excise taxes imposed or authorized by this chapter, along with reports and returns on forms prescribed by the department, are due at the same time the taxpayer reports other taxes under RCW 82.32.045. If no other taxes are reported under RCW 82.32.045, the taxpayer must remit tax on an annual basis in accordance with RCW 82.32.045.

(3) The department may relieve any taxpayer or class of taxpayers from the obligation of remitting monthly and may require the return to cover other longer reporting periods, but in no event may returns be filed for a period greater than one year.

(4) The state and county 911 excise taxes imposed or authorized by this chapter are in addition to any taxes imposed upon the same persons under chapters 82.08, 82.12, and 82.14 RCW.

(5) Returns must be filed electronically using the department's online tax filing service or other method of electronic reporting as the department may authorize as provided in RCW 82.32.080. [2022 c 203 § 26; 2010 1st sp.s. c 19 § 9; 2002 c 341 § 11; 2000 c 106 § 3; 1998 c 304 § 6.]

Modernization of statewide 911 emergency communications system—2022 c 203: See note following RCW 38.52.010.

Effective dates—2010 1st sp.s. c 19: See note following RCW 82.14B.010.

Severability—Effective date—2002 c 341: See notes following RCW 38.52.501.

Effective date—2000 c 106: See note following RCW 82.32.330.

Findings—Effective dates—1998 c 304: See notes following RCW 82.14B.020.