

**RCW 54.28.040 Tax computed—Payment—Penalties—Disposition.** (1)

Before May 1st of each calendar year through calendar year 2018, the department of revenue must compute the tax imposed by this chapter for the last preceding calendar year and notify the district of the amount thereof, which shall be payable on or before the following June 1st.

(2) For tax reporting periods beginning on or after January 1, 2018, taxpayers must report the taxes due under RCW 54.28.020 and 54.28.025 on returns as prescribed by the department of revenue. Except as otherwise provided in this subsection (2), taxes imposed in RCW 54.28.020 and 54.28.025 are due for a taxpayer at the same time as the taxpayer's payment of taxes imposed under chapters 82.04 and 82.16 RCW. The department of revenue may allow taxpayers to report and pay the taxes due under RCW 54.28.020 and 54.28.025 on an annual basis, even if they report taxes imposed under chapters 82.04 and 82.16 RCW more frequently than annually. In such cases, the taxes imposed in RCW 54.28.020 and 54.28.025 are due on or before February 25th of the year immediately following the end of the year for which the taxes are being reported and paid.

(3) The department of revenue may require persons to report such information as needed by the department to administer this chapter.

(4) (a) Upon receipt of the amount of each tax imposed the department of revenue shall deposit the same with the state treasurer, who must deposit four percent of the revenues received under RCW 54.28.020(1) and 54.28.025(1) and all revenues received under RCW 54.28.020(2) and 54.28.025(2) in the general fund of the state and must distribute the remainder in the manner hereinafter set forth. The state treasurer must send a duplicate copy of each transmittal to the department of revenue.

(b) The state treasurer must distribute the taxes collected by the department under this chapter monthly at the same time distributions of local sales and use taxes are made in accordance with chapter 82.14 RCW. [2021 c 145 s 1; 2017 c 323 s 103; 1996 c 149 s 16; 1982 1st ex.s. c 35 s 20; 1975 1st ex.s. c 278 s 31; 1957 c 278 s 4. Prior: 1949 c 227 s 1(c); 1947 c 259 s 1(c); 1941 c 245 s 2(c); Rem. Supp. 1949 s 11616-2(c).]

**Existing rights—Affect of repeal—2017 c 323:** "The repeal in section 102 of this act and the amendments in section 103 of this act do not affect any existing right acquired or liability or obligation incurred under the sections repealed or amended or under any rule or order adopted under those sections, nor does it affect any proceeding instituted under those sections." [2017 c 323 s 109.]

**Repeal of RCW 54.28.030—Application—2017 c 323:** "Section 102 of this act does not apply with respect to reports due under RCW 54.28.030 in calendar year 2018 or any preceding calendar year." [2017 c 323 s 108.]

**Effective dates—2017 c 323 ss 101-109:** See note following RCW 54.28.125.

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Findings—Intent—Effective date—1996 c 149:** See notes following RCW 82.32.050.

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.