
HOUSE BILL 1855

State of Washington

61st Legislature

2009 Regular Session

By Representatives Anderson, Morris, Crouse, and Hudgins

Read first time 01/30/09. Referred to Committee on Technology, Energy & Communications.

1 AN ACT Relating to tax information on customer billings; amending
2 RCW 82.16.090; adding a new section to chapter 82.04 RCW; adding a new
3 section to chapter 82.16 RCW; recodifying RCW 82.16.090; and providing
4 expiration dates.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 82.16.090 and 1988 c 228 s 1 are each amended to read
7 as follows:

8 (1) The definitions in this subsection apply to this section.

9 (a) "Cable television business" means the business of providing
10 cable service as provided in the federal telecommunications act of
11 1996.

12 (b) "Light and power business" and "gas distribution business" are
13 defined as provided in RCW 82.16.010.

14 (c) "Solid waste collection business" is defined as provided in RCW
15 82.18.010.

16 (d) "Telecommunications service business" is defined as provided in
17 RCW 82.04.065.

18 (2) Any customer billing issued by a cable television business,
19 light or power business ((or)), gas distribution business, solid waste

1 collection business, or telecommunications service business, that
2 serves a total of more than ~~((twenty))~~ five thousand customers and
3 operates within the state, shall include the following information:

4 ~~((1))~~ (a) The rates and amounts of state and local excise taxes
5 paid directly by the customer upon products or services rendered by the
6 ~~((light and power business or gas distribution))~~ business; and

7 ~~((2))~~ (b) The rate, origin, and ~~((approximate))~~ amount of each
8 state and local excise tax levied upon the ~~((revenue of the light and
9 power business or gas distribution business and))~~ business that is
10 added as a component of the amount charged to the customer. Taxes
11 ~~((based upon revenue of the light and power business or gas
12 distribution business))~~ to be listed on the customer billing need not
13 include taxes or fees levied by the federal government or taxes or fees
14 levied under chapter~~((s))~~ 54.28, 80.24, or 82.04 RCW.

15 (3) The first customer billing issued after the beginning of each
16 calendar year shall provide an annual summary of taxes directly paid by
17 the customer and the amount of tax added as a component of the amount
18 charged the customer during the previous year.

19 NEW SECTION. Sec. 2. A new section is added to chapter 82.04 RCW
20 to read as follows:

21 (1) In computing the tax imposed under this chapter, a credit is
22 allowed against the amount of tax otherwise due under this chapter for
23 the labor, software, and other costs to modify a business's billing
24 system, as required by the amendatory changes made in section 1,
25 chapter, Laws of 2009 (section 1 of this act).

26 (2) The credit earned in one reporting period may be carried over
27 to be credited against taxes incurred in a subsequent reporting period.
28 However, credit may not be carried over for more than twelve months
29 from the ending date of the reporting period in which the credit was
30 earned.

31 (3) A business claiming a credit under this section may not claim
32 credit under section 3 of this act.

33 (4) No credit may be earned under this section on or after January
34 1, 2010.

35 (5) This section expires January 1, 2011.

1 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.16 RCW
2 to read as follows:

3 (1) In computing the tax imposed under this chapter, a credit is
4 allowed against the amount of tax otherwise due under this chapter for
5 the labor, software, and other costs to modify a business's billing
6 system, as required by the amendatory changes made in section 1,
7 chapter, Laws of 2009 (section 1 of this act).

8 (2) The credit earned in one reporting period may be carried over
9 to be credited against taxes incurred in a subsequent reporting period.
10 However, credit may not be carried over for more than twelve months
11 from the ending date of the reporting period in which the credit was
12 earned.

13 (3) A business claiming a credit under this section may not claim
14 credit under section 2 of this act.

15 (4) No credit may be earned under this section on or after January
16 1, 2010.

17 (5) This section expires January 1, 2011.

18 NEW SECTION. **Sec. 4.** RCW 82.16.090 is recodified as a section in
19 chapter 82.32A RCW.

--- END ---