
SENATE BILL 6614

State of Washington 62nd Legislature 2012 Regular Session

By Senators Murray and Kilmer

Read first time 02/27/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to temporarily redirecting solid waste tax deposits
2 to the general fund; and amending RCW 82.18.040.

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

4 **Sec. 1.** RCW 82.18.040 and 2011 1st sp.s. c 48 s 7034 are each
5 amended to read as follows:

6 (1) Taxes collected under this chapter (~~shall~~) **must** be held in
7 trust until paid to the state. Taxes received by the state (~~shall~~)
8 **must** be deposited in the public works assistance account created in RCW
9 43.155.050(~~PROVIDED, That during the fiscal year~~). However: (a)
10 From July 1, 2011, through June 30, 2013, one hundred percent of the
11 taxes received by the state under this chapter must be deposited in the
12 general fund for general purpose expenditures; and (b) from July 1,
13 2013, through June 30, 2038, eighty-five percent of the taxes received
14 by the state under this chapter must be deposited in the general fund.
15 Any person collecting the tax who appropriates or converts the tax
16 collected (~~shall be~~) is guilty of a gross misdemeanor if the money
17 required to be collected is not available for payment on the date
18 payment is due. If a taxpayer fails to pay the tax imposed by this
19 chapter to the person charged with collection of the tax and the person

1 charged with collection fails to pay the tax to the department, the
2 department may, in its discretion, proceed directly against the
3 taxpayer for collection of the tax.

4 (2) The tax (~~(shall be)~~) is due from the taxpayer within twenty-
5 five days from the date the taxpayer is billed by the person collecting
6 the tax.

7 (3) The tax (~~(shall be)~~) is due from the person collecting the tax
8 at the end of the tax period in which the tax is received from the
9 taxpayer. If the taxpayer remits only a portion of the total amount
10 billed for taxes, consideration, and related charges, the amount
11 remitted (~~(shall)~~) must be applied first to payment of the solid waste
12 collection tax and this tax (~~(shall have)~~) has priority over all other
13 claims to the amount remitted.

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