
SENATE BILL 6616

State of Washington 62nd Legislature 2012 Regular Session

By Senators Zarelli and Swecker

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

1 AN ACT Relating to directing the solid waste collection tax to the
2 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~~
9 ~~RCW 43.155.050: PROVIDED, That during the fiscal year 2011, taxes~~
10 ~~received by the state under this chapter must be deposited in the))~~)
11 general fund (~~((for general purpose expenditures))~~). Any person
12 collecting the tax who appropriates or converts the tax collected
13 (~~((shall be))~~) is guilty of a gross misdemeanor if the money required to
14 be collected is not available for payment on the date payment is due.
15 If a taxpayer fails to pay the tax imposed by this chapter to the
16 person charged with collection of the tax and the person charged with
17 collection fails to pay the tax to the department, the department may,
18 in its discretion, proceed directly against the taxpayer for collection
19 of the tax.

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

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

--- END ---