

1 2680.E AMS CRAS S4556.1

2 EHB 2680 - S AMD TO WM COMM AMD (S-4317.1/92)

3 By Senators Craswell and Hansen

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5 On page 8, after line 17 of the amendment, insert the following:

6 "Sec. 7. RCW 82.04.300 and 1983 c 3 s 213 are each amended to read
7 as follows:

8 This chapter shall apply to any person engaging in any business
9 activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260,
10 82.04.270, 82.04.280 and 82.04.290 other than those whose value of
11 products, gross proceeds of sales, or gross income of the business is
12 less than one thousand dollars per month: PROVIDED, That where one
13 person engages in more than one business activity and the combined
14 measures of the tax applicable to such businesses equal or exceed one
15 thousand dollars per month, no exemption or deduction from the amount
16 of tax is allowed by this section.

17 Any person claiming exemption under the provisions of this section
18 may be required, according to rules adopted by the department, to file
19 returns even though no tax may be due(~~(:—PROVIDED, FURTHER, That)~~).
20 The department of revenue may allow exemptions, by general rule or
21 regulation, in those instances in which quarterly, semiannual, or
22 annual returns are permitted. Exemptions for such periods shall be
23 equivalent in amount to the total of exemptions for each month of a
24 reporting period."

25 "Sec. 8. RCW 82.32.030 and 1982 1st ex.s. c 4 s 1 are each amended
26 to read as follows:

1 (1) Except as provided in subsection (2) of this section, if any
2 person engages in any business or performs any act upon which a tax is
3 imposed by the preceding chapters, he or she shall, (~~whether taxable~~
4 ~~or not,~~) under such rules (~~and regulations~~) as the department of
5 revenue shall prescribe, apply for and obtain from the department a
6 registration certificate upon payment of fifteen dollars. Such
7 registration certificate shall be personal and nontransferable and
8 shall be valid as long as the taxpayer continues in business and pays
9 the tax accrued to the state. In case business is transacted at two or
10 more separate places by one taxpayer, a separate registration
11 certificate for each place at which business is transacted with the
12 public shall be required, but, for such additional certificates no
13 additional payment shall be required. Each certificate shall be
14 numbered and shall show the name, residence, and place and character of
15 business of the taxpayer and such other information as the department
16 of revenue deems necessary and shall be posted in a conspicuous place
17 at the place of business for which it is issued. Where a place of
18 business of the taxpayer is changed, the taxpayer must return to the
19 department the existing certificate, and a new certificate will be
20 issued for the new place of business free of charge. No person
21 required to be registered under this section shall engage in any
22 business taxable hereunder without first being so registered (~~in~~
23 ~~compliance with the provisions of this section, except that~~). The
24 department, by (~~general regulation~~) rule, may provide for the
25 issuance of certificates of registration, without requiring payment, to
26 temporary places of business (~~without requiring payment~~) or to
27 persons who are exempt from tax under RCW 82.04.300.

28 (2) Registration under this section is not required if the
29 following conditions are met:

1 (a) A person's value of products, gross proceeds of sales, or gross
2 income of the business is below the tax reporting threshold provided in
3 RCW 82.04.300;

4 (b) The person is not required to collect or pay to the department
5 of revenue any other tax which the department is authorized to collect;
6 and

7 (c) The person is not otherwise required to obtain a license
8 subject to the master application procedure provided in chapter 19.02
9 RCW."

10 Renumber the sections consecutively.

11 On page 8, line 21 of the amendment, after "1992" insert ", except
12 sections 7 and 8 of this act which shall take effect January 1, 1993"

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16 On page 9, line 6 of the title amendment, strike "and 82.29A.050"
17 and insert "82.29A.050, 82.04.300, and 82.32.030"

18 On page 9, line 7 of the title amendment, strike "an effective
19 date" and insert "effective dates"