

6673

Sponsor(s): Senators Owen and Wood

Brief Description: Combatting fuel tax evasion.

SB 6673 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Declares that the tax required by chapter 82.36 RCW, to be collected by the seller, is held in trust by the seller until paid to the department, and a seller who appropriates or converts the tax collected to his or her own use or to any use other than the payment of the tax to the extent that the money required to be collected is not available for payment on the due date as prescribed in this chapter is guilty of a crime as defined in RCW 9A.56.020.

Provides that a person, partnership, corporation, or corporate officer who fails to collect the tax imposed by this section, or who has collected the tax and fails to pay it to the department in the manner prescribed by this chapter, is personally liable to the state for the amount of the tax.

Provides that every application for a distributor's license must contain the designated information to the extent it applies to the applicant.