
SENATE BILL 6484

State of Washington 55th Legislature 1998 Regular Session

By Senators West, Benton, Strannigan, Johnson and Oke

Read first time 01/20/98. Referred to Committee on Ways & Means.

1 AN ACT Relating to reimbursing sellers for sales tax collection
2 costs; amending RCW 82.08.050; adding a new section to chapter 82.04
3 RCW; and providing an effective date.

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

5 **Sec. 1.** RCW 82.08.050 and 1993 sp.s. c 25 s 704 are each amended
6 to read as follows:

7 (1)(a) The tax hereby imposed shall be paid by the buyer to the
8 seller, and each seller shall collect from the buyer the full amount of
9 the tax payable in respect to each taxable sale in accordance with the
10 schedule of collections adopted by the department pursuant to the
11 provisions of RCW 82.08.060. The tax required by this chapter, to be
12 collected by the seller, minus the amount retained by the seller for
13 administration under subsection (2) of this section, shall be deemed to
14 be held in trust by the seller until paid to the department, and any
15 seller who appropriates or converts the tax collected to his or her own
16 use or to any use other than the payment of the tax to the extent that
17 the money required to be collected is not available for payment on the
18 due date as prescribed in this chapter shall be guilty of a gross
19 misdemeanor.

1 **(b)** In case any seller fails to collect the tax herein imposed or
2 having collected the tax, fails to pay ~~((it))~~ the amount owed to the
3 department in the manner prescribed by this chapter, whether such
4 failure is the result of his or her own acts or the result of acts or
5 conditions beyond his or her control, he or she shall, nevertheless, be
6 personally liable to the state for the amount of the tax owed, unless
7 the seller has taken from the buyer in good faith a properly executed
8 resale certificate under RCW 82.04.470.

9 **(c)** The amount of tax, until paid by the buyer to the seller or to
10 the department, shall constitute a debt from the buyer to the seller
11 and any seller who fails or refuses to collect the tax as required with
12 intent to violate the provisions of this chapter or to gain some
13 advantage or benefit, either direct or indirect, and any buyer who
14 refuses to pay any tax due under this chapter shall be guilty of a
15 misdemeanor. The tax required by this chapter to be collected by the
16 seller shall be stated separately from the selling price in any sales
17 invoice or other instrument of sale. On all retail sales through
18 vending machines, the tax need not be stated separately from the
19 selling price or collected separately from the buyer. For purposes of
20 determining the tax due from the buyer to the seller and from the
21 seller to the department it shall be conclusively presumed that the
22 selling price quoted in any price list, sales document, contract or
23 other agreement between the parties does not include the tax imposed by
24 this chapter, but if the seller advertises the price as including the
25 tax or that the seller is paying the tax, the advertised price shall
26 not be considered the selling price.

27 **(d)** Where a buyer has failed to pay to the seller the tax imposed
28 by this chapter and the seller has not paid the amount of the tax to
29 the department, the department may, in its discretion, proceed directly
30 against the buyer for collection of the tax, in which case a penalty of
31 ten percent may be added to the amount of the tax for failure of the
32 buyer to pay the same to the seller, regardless of when the tax may be
33 collected by the department; and all of the provisions of chapter 82.32
34 RCW, including those relative to interest and penalties, shall apply in
35 addition; and, for the sole purpose of applying the various provisions
36 of chapter 82.32 RCW, the twenty-fifth day of the month following the
37 tax period in which the purchase was made shall be considered as the
38 due date of the tax.

1 (2) Each seller shall retain, as reimbursement for the costs
2 associated with collection and administration under this section, the
3 following amounts each reporting period:

4 (a) 1.0 percent of the tax collected under this section on the
5 first forty thousand dollars of taxable sales per month in the
6 reporting period; and

7 (b) 0.5 percent of the tax collected under this section on sales
8 greater than forty thousand dollars but less than or equal to one
9 hundred twenty thousand dollars per month in the reporting period.

10 No reimbursement is allowed under this section for taxable sales in
11 excess of one hundred twenty thousand dollars per month in the
12 reporting period.

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

15 This chapter does not apply to amounts retained by a seller for
16 administration under RCW 82.08.050(2).

17 NEW SECTION. Sec. 3. This act takes effect July 1, 1998.

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