

5143

Sponsor(s): Senators Finkbeiner, West, Brown and Winsley; by request of Military Department

Brief Title: Revising provisions for enhanced 911 excise taxes.

SB 5143 - DIGEST

Directs the department of revenue to administer and adopt such rules as may be necessary to enforce and administer the state enhanced 911 excise tax imposed by chapter 82.14B RCW.

Requires a local exchange company or radio communications service company to file tax returns on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the company.