

RCW 82.08.060 Collection of tax—Methods and schedules. The department of revenue shall have power to adopt rules and regulations prescribing methods and schedules for the collection of the tax required to be collected by the seller from the buyer under this chapter. The methods and schedules prescribed shall be adopted so as to eliminate the collection of fractions of one cent and so as to provide that the aggregate collections of all taxes by the seller shall, insofar as practicable, equal the amount of tax imposed by this chapter. Such schedules may provide that no tax need be collected from the buyer upon sales below a stated sum and may be amended from time to time to accomplish the purposes set forth herein. [1975 1st ex.s. c 278 s 47; 1961 c 15 s 82.08.060. Prior: 1951 c 44 s 2; 1941 c 76 s 4; 1935 c 180 s 22; Rem. Supp. 1941 s 8370-22.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.