

**RCW 82.32.030 Registration certificates—Threshold levels—**

**Central registration system.** (1) Except as provided in subsections (2) and (3) of this section, if any person engages in any business or performs any act upon which a tax is imposed by the preceding chapters, he or she must, under such rules as the department prescribes, apply for and obtain from the department a registration certificate. Such registration certificate is personal and nontransferable and is valid as long as the taxpayer continues in business and pays the tax accrued to the state. In case business is transacted at two or more separate places by one taxpayer, a separate registration certificate for each place at which business is transacted with the public is required. Each certificate must be numbered and must show the name, residence, and place and character of business of the taxpayer and such other information as the department of revenue deems necessary and must be posted in a conspicuous place at the place of business for which it is issued. Where a place of business of the taxpayer is changed, the taxpayer must return to the department the existing certificate, and a new certificate will be issued for the new place of business. No person required to be registered under this section may engage in any business taxable hereunder without first being so registered. The department, by rule, may provide for the issuance of certificates of registration to temporary places of business.

(2) Unless the person is a dealer as defined in RCW 9.41.010, registration under this section is not required if the following conditions are met:

(a) A person's value of products, gross proceeds of sales, or gross income of the business, from all business activities taxable under chapter 82.04 RCW, is less than twelve thousand dollars per year;

(b) The person's gross income of the business from all activities taxable under chapter 82.16 RCW is less than twelve thousand dollars per year;

(c) The person is not required to collect or pay to the department of revenue any other tax or fee that the department is authorized to collect; and

(d) The person is not otherwise required to obtain a license subject to the business license application procedure provided in chapter 19.02 RCW.

(3) All persons who agree to collect and remit sales and use tax to the department under the agreement must register through the central registration system authorized under the agreement. Persons required to register under subsection (1) of this section are not relieved of that requirement because of registration under this subsection (3).

(4) Persons registered under subsection (3) of this section who are not required to register under subsection (1) of this section and who are not otherwise subject to the requirements of chapter 19.02 RCW are not subject to the fees imposed by the department under the authority of RCW 19.02.075. [2017 c 323 s 505; 2011 c 298 s 38; 2007 c 6 s 202; 1996 c 111 s 2. Prior: 1994 sp.s. c 7 s 446; 1994 sp.s. c 2 s 2; 1992 c 206 s 8; 1982 1st ex.s. c 4 s 1; 1979 ex.s. c 95 s 1; 1975 1st ex.s. c 278 s 77; 1961 c 15 s 82.32.030; prior: 1941 c 178 s 19, part; 1937 c 227 s 16, part; 1935 c 180 s 187, part; Rem. Supp. 1941 s 8370-187, part.]

**Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323:** See note following RCW 82.04.040.

**Purpose—Intent—Agency transfer—Contracting—Effective date—2011 c 298:** See notes following RCW 19.02.020.

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.

**Findings—Purpose—1996 c 111:** "The legislature finds that small businesses play a vital role in the state's current and future economic health. The legislature also finds that the state's excise tax reporting and registration requirements are unduly burdensome for small businesses incurring little or no tax liability. The legislature recognizes the costs associated in complying with the reporting and registration requirements that are hindering the further development of those businesses. For these reasons the legislature with this act simplifies the tax reporting and registration requirements for certain small businesses." [1996 c 111 s 1.]

**Effective date—1996 c 111:** "This act shall take effect July 1, 1996." [1996 c 111 s 5.]

**Finding—Intent—Severability—1994 sp.s. c 7:** See notes following RCW 43.70.540.

**Effective date—1994 sp.s. c 7 ss 401-410, 413-416, 418-437, and 439-460:** See note following RCW 9.41.010.

**Effective date—1994 sp.s. c 2:** See note following RCW 82.04.4451.

**Effective date—1992 c 206:** See note following RCW 82.04.170.

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