

2 HB 1741 - S AMD - 372

3 By Senators Brown and Hochstatter

4 ADOPTED 4/13/99

5 On page 2, after line 16, insert the following:

6 "NEW SECTION. **Sec. 2.** It is the intent of the legislature to  
7 allow the department of revenue to increase its ability to provide  
8 timely and cost-effective service to taxpayers.

9 **Sec. 3.** RCW 82.32.080 and 1997 c 156 s 3 are each amended to read  
10 as follows:

11 Payment of the tax may be made by uncertified check under such  
12 regulations as the department shall prescribe, but, if a check so  
13 received is not paid by the bank on which it is drawn, the taxpayer, by  
14 whom such check is tendered, shall remain liable for payment of the tax  
15 and for all legal penalties, the same as if such check had not been  
16 tendered.

17 Payment of the tax shall be made by electronic funds transfer, as  
18 defined in RCW 82.32.085, if the amount of the tax due in a calendar  
19 year is one million eight hundred thousand dollars or more. The  
20 department may by rule provide for tax thresholds between two hundred  
21 forty thousand dollars and one million eight hundred thousand dollars  
22 for mandatory use of electronic funds transfer. All taxes administered  
23 by this chapter are subject to this requirement except the taxes  
24 authorized by chapters 82.14A, 82.14B, 82.24, 82.27, 82.29A, and 84.33  
25 RCW. It is the intent of this section to require electronic funds  
26 transfer for those taxes reported on the department's combined excise  
27 tax return or any successor return.

28 A return or remittance which is transmitted to the department by  
29 United States mail shall be deemed filed or received on the date shown  
30 by the post office cancellation mark stamped upon the envelope  
31 containing it, except as otherwise provided in this chapter. The  
32 department is authorized to allow electronic filing of returns or  
33 remittances from any taxpayer. A return or remittance which is  
34 transmitted to the department electronically shall be deemed filed or  
35 received according to procedures set forth by the department.

1       The department, for good cause shown, may extend the time for  
2 making and filing any return, and may grant such reasonable additional  
3 time within which to make and file returns as it may deem proper, but  
4 any permanent extension granting the taxpayer a reporting date without  
5 penalty more than ten days beyond the due date, and any extension in  
6 excess of thirty days shall be conditional on deposit with the  
7 department of an amount to be determined by the department which shall  
8 be approximately equal to the estimated tax liability for the reporting  
9 period or periods for which the extension is granted. In the case of  
10 a permanent extension or a temporary extension of more than thirty days  
11 the deposit shall be deposited within the state treasury with other tax  
12 funds and a credit recorded to the taxpayer's account which may be  
13 applied to taxpayer's liability upon cancellation of the permanent  
14 extension or upon reporting of the tax liability where an extension of  
15 more than thirty days has been granted.

16       The department shall review the requirement for deposit at least  
17 annually and may require a change in the amount of the deposit required  
18 when it believes that such amount does not approximate the tax  
19 liability for the reporting period or periods for which the extension  
20 is granted.

21       The department shall keep full and accurate records of all funds  
22 received and disbursed by it. Subject to the provisions of RCW  
23 82.32.105 and 82.32.350, the department shall apply the payment of the  
24 taxpayer first against penalties and interest, and then upon the tax,  
25 without regard to any direction of the taxpayer.

26       The department may refuse to accept any return which is not  
27 accompanied by a remittance of the tax shown to be due thereon. When  
28 such return is not accepted, the taxpayer shall be deemed to have  
29 failed or refused to file a return and shall be subject to the  
30 procedures provided in RCW 82.32.100 and to the penalties provided in  
31 RCW 82.32.090. The above authority to refuse to accept a return shall  
32 not apply when a return is timely filed and a timely payment has been  
33 made by electronic funds transfer."

34       Re-number the remaining sections and correct internal references  
35 accordingly.

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3  
4 On page 1, on line 3 of the title, after "RCW 82.32.045", insert  
5 "and RCW 82.32.080; creating a new section"

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**EFFECT:** Authorizes the Department of Revenue to allow electronic filing of returns or remittances from any taxpayer. The return or remittance is considered filed as provided by rule of the department.