

**RCW 82.14B.200 Burden of proof that sale is not to subscriber—  
Effect of resale certificate—Liability if no retail certificate—  
Penalties—Exceptions.** Subject to the enactment into law of the 2013 amendments to RCW 82.08.0289 in section 107, chapter 8, Laws of 2013 2nd sp. sess., the 2013 amendments to RCW 80.36.430 in section 108, chapter 8, Laws of 2013 2nd sp. sess., and the 2013 amendments to RCW 43.20A.725 in section 109, chapter 8, Laws of 2013 2nd sp. sess.:

(1) Unless a seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company has taken from the buyer documentation, in a form and manner prescribed by the department, stating that the buyer is not a subscriber, consumer, or is otherwise not liable for the tax, the burden of proving that a sale of the use of a switched access line, radio access line, or interconnected voice over internet protocol service line was not a sale to a subscriber, consumer, or was not otherwise subject to the tax is upon the person who made the sale.

(2) If a seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company does not receive documentation, in a form and manner prescribed by the department, stating that the buyer is not a subscriber, consumer, or is otherwise not liable for the tax at the time of the sale, have such documentation on file at the time of the sale, or obtain such documentation from the buyer within a reasonable time after the sale, the seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company remains liable for the tax as provided in RCW 82.14B.042, unless the seller, local exchange company, radio communications service company, or interconnected voice over internet protocol service company can demonstrate facts and circumstances according to rules adopted by the department that show the sale was properly made without payment of the state or county 911 excise tax.

(3) The penalty imposed by RCW 82.32.291 may not be assessed on state or county 911 excise taxes due but not paid as a result of the improper use of documentation stating that the buyer is not a subscriber or consumer or is otherwise not liable for the state or county 911 excise tax. This subsection does not prohibit or restrict the application of other penalties authorized by law. [2022 c 203 § 30; 2013 2nd sp.s. c 8 § 106; 2010 1st sp.s. c 19 § 12; 2009 c 563 § 209; 2002 c 341 § 12; 1998 c 304 § 10.]

**Modernization of statewide 911 emergency communications system—  
2022 c 203:** See note following RCW 38.52.010.

**Findings—Intent—Effective dates—2013 2nd sp.s. c 8:** See notes following RCW 82.14B.040.

**Effective dates—2010 1st sp.s. c 19:** See note following RCW 82.14B.010.

**Finding—Intent—Construction—Effective date—Reports and  
recommendations—2009 c 563:** See notes following RCW 82.32.780.

**Severability—Effective date—2002 c 341:** See notes following RCW 38.52.501.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.