

**RCW 82.26.130 Invoices—Nonpayment—Penalties and interest. (1)**

The department must by rule establish the invoice detail required under RCW 82.26.060 for a distributor under RCW 82.26.010(8)(d) and for those invoices required to be provided to retailers under RCW 82.26.070.

(2) If a retailer fails to keep invoices as required under chapter 82.32 RCW, the retailer is liable for the tax owed on any uninvoiced tobacco products but not penalties and interest, except as provided in subsection (3) of this section.

(3) If the department finds that the nonpayment of tax by the retailer was willful or if in the case of a second or plural nonpayment of tax by the retailer, penalties and interest must be assessed in accordance with chapter 82.32 RCW. [2020 c 139 § 33; 2002 c 325 § 5.]

**Effective date—2002 c 325:** See note following RCW 82.26.010.