

RCW 82.32.062 Additional offset for excess payment of sales tax.

(1) In addition to the procedure set forth in RCW 82.32.060 and as an exception to the four-year period explicitly set forth in RCW 82.32.060, an offset for a tax that has been paid in excess of that properly due may be taken under the following conditions:

(a) The tax paid in excess of that properly due was sales or use tax paid on property purchased for the purpose of leasing;

(b) The taxpayer was at the time of purchase entitled to purchase the property at wholesale under RCW 82.04.060; and

(c) The taxpayer substantiates that the taxpayer paid sales or use tax on the purchase of the property and that there was no intervening use of the property by the taxpayer.

(2) The offset under this section is applied to and reduced by the amount of retail sales tax otherwise due from the beginning of lease of the property until the offset is extinguished. [2020 c 139 § 38; 2002 c 57 § 1.]