

RCW 82.29A.050 Payment—Due dates—Collection and remittance—

Liability—Reporting. (1) The leasehold excise taxes provided for in RCW 82.29A.030 and 82.29A.040 must be paid by the lessee to the lessor and the lessor must collect such tax and remit the same to the department. The tax must be payable at the same time as payments are due to the lessor for use of the property from which the leasehold interest arises, and in the case of payment of contract rent to a person other than the lessor, at the time of payment. The tax payment must be accompanied by such information as the department may require. In the case of prepaid contract rent the payment may be prorated in accordance with instructions of the department and the prorated portion of the tax is due, one-half not later than May 31st and the other half not later than November 30th each year.

(2) The lessor receiving taxes payable under the provisions of this chapter must remit the same together with a return provided by the department, to the department of revenue on or before the last day of the month following the month in which the tax is collected. The department may relieve any taxpayer or class of taxpayers from the obligation of filing monthly returns and may require the return to cover other reporting periods, but in no event may returns be filed for a period greater than one year. The lessor is fully liable for collection and remittance of the tax. The amount of tax until paid by the lessee to the lessor constitutes a debt from the lessee to the lessor. The tax required by this chapter must be stated separately from contract rent, and if not so separately stated for purposes of determining the tax due from the lessee to the lessor and from the lessor to the department, the contract rent does not include the tax imposed by this chapter. Where a lessee has failed to pay to the lessor the tax imposed by this chapter and the lessor has not paid the amount of the tax to the department, the department may, in its discretion, proceed directly against the lessee for collection of the tax. However, taxes due where contract rent has not been paid must be reported by the lessor to the department and the lessee alone is liable for payment of the tax to the department.

(3) Each person having a leasehold interest subject to the tax provided for in this chapter arising out of a lease of federally owned or federal trust lands, or property owned by a federally recognized Indian tribe in the state and exempt from tax under RCW 84.36.010, must report and remit the tax due directly to the department of revenue in the same manner and at the same time as the lessor would be required to report and remit the tax if such lessor were a state public entity. [2014 c 207 § 4; 1992 c 206 § 6; 1975-'76 2nd ex.s. c 61 § 5.]

Application—2014 c 207: See note following RCW 84.36.010.

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