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SENATE BILL 6471

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State of Washington                      52nd Legislature                      1992 Regular Session

By Senators Craswell, Vognild, Rinehart, W. Hansen and Amondson

Read first time 02/03/92. Referred to Committee on Ways & Means.

1            AN ACT Relating to excise tax registration; and amending RCW  
2 82.32.030.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            **Sec. 1.** RCW 82.32.030 and 1982 1st ex.s. c 4 s 1 are each amended  
5 to read as follows:

6            If any person engages in any business or performs any act upon  
7 which a tax is imposed by the preceding chapters, he or she shall,  
8 (~~whether taxable or not,~~) under such rules (~~and regulations~~) as the  
9 department of revenue shall prescribe, apply for and obtain from the  
10 department a registration certificate upon payment of fifteen dollars.  
11 For a person who is taxable under RCW 82.04.290, registration is not  
12 required under this section until the gross income of the business for  
13 any month is equal to or greater than the tax threshold under RCW  
14 82.04.300. Such registration certificate shall be personal and

1 nontransferable and shall be valid as long as the taxpayer continues in  
2 business and pays the tax accrued to the state. In case business is  
3 transacted at two or more separate places by one taxpayer, a separate  
4 registration certificate for each place at which business is transacted  
5 with the public shall be required, but, for such additional  
6 certificates no additional payment shall be required. Each certificate  
7 shall be numbered and shall show the name, residence, and place and  
8 character of business of the taxpayer and such other information as the  
9 department of revenue deems necessary and shall be posted in a  
10 conspicuous place at the place of business for which it is issued.  
11 Where a place of business of the taxpayer is changed, the taxpayer must  
12 return to the department the existing certificate, and a new  
13 certificate will be issued for the new place of business free of  
14 charge. No person shall engage in any business taxable hereunder  
15 without being registered in compliance with the provisions of this  
16 section, except that the department, by general regulation, may provide  
17 for the issuance of certificates of registration to temporary places of  
18 business without requiring payment.