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SENATE BILL 5684

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State of Washington

56th Legislature

1999 Regular Session

By Senators Thibaudeau, McDonald, Oke and Winsley; by request of Department of Revenue

Read first time 02/02/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to simplifying tax reporting by revising the active  
2 nonreporting threshold so that it parallels the small business credit;  
3 amending RCW 82.32.045; providing an effective date; and declaring an  
4 emergency.

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

6 **Sec. 1.** RCW 82.32.045 and 1996 c 111 s 3 are each amended to read  
7 as follows:

8 (1) Except as otherwise provided in this chapter, payments of the  
9 taxes imposed under chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW,  
10 along with reports and returns on forms prescribed by the department,  
11 are due monthly within twenty-five days after the end of the month in  
12 which the taxable activities occur.

13 (2) The department of revenue may relieve any taxpayer or class of  
14 taxpayers from the obligation of remitting monthly and may require the  
15 return to cover other longer reporting periods, but in no event may  
16 returns be filed for a period greater than one year. For these  
17 taxpayers, tax payments are due on or before the last day of the month  
18 next succeeding the end of the period covered by the return.

1 (3) The department of revenue may also require verified annual  
2 returns from any taxpayer, setting forth such additional information as  
3 it may deem necessary to correctly determine tax liability.

4 (4) Notwithstanding subsections (1) and (2) of this section, the  
5 department may relieve any person of the requirement to file returns if  
6 the following conditions are met:

7 (a) The person's value of products, gross proceeds of sales, or  
8 gross income of the business, from all business activities taxable  
9 under chapter 82.04 RCW, is less than (~~twenty-four~~) twenty-eight  
10 thousand dollars per year;

11 (b) The person's gross income of the business from all activities  
12 taxable under chapter 82.16 RCW is less than twenty-four thousand  
13 dollars per year; and

14 (c) The person is not required to collect or pay to the department  
15 of revenue any other tax or fee which the department is authorized to  
16 collect.

17 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
18 preservation of the public peace, health, or safety, or support of the  
19 state government and its existing public institutions, and takes effect  
20 July 1, 1999.

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