

6591

Sponsor(s): Senators Prentice and Oke; by request of Department of Revenue

Brief Description: Changing the taxation of tobacco products to provide for the taxation of products purchased for resale from persons immune from state tax.

SB 6591 - DIGEST

(DIGEST AS ENACTED)

Revises the tobacco products tax by imposing the tax upon those persons who acquire tobacco products for resale from persons who are immune from state tax.

Provides that the department shall by rule establish the invoice detail required under RCW 82.26.060 for a distributor under RCW 82.26.010(3)(d) and for those invoices required to be provided to retailers under RCW 82.26.070.

Provides that, 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 this act.

Declares that, 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 shall be assessed in accordance with chapter 82.32 RCW.