

5783

Sponsor(s): Senators Finkbeiner and Regala; by request of Department of Revenue

Brief Description: Implementing the streamlined sales and use tax agreement.

**SB 5783 - DIGEST**

(DIGEST AS ENACTED)

Declares an intent that Washington join as a member state in the streamlined sales and use tax agreement referred to in chapter 82.58 RCW. The agreement provides for a simpler and more uniform sales and use tax structure among states that have sales and use taxes.

Declares an intent to bring Washington's sales and use tax system into compliance with the agreement so that Washington may join as a member state and have a voice in the development and administration of the system, and to substantially reduce the burden of tax compliance on sellers.

Does not include changes to Washington law that may be required in the future and that are not fully developed under the agreement. These include, but are not limited to, changes relating to online registration, reporting, and remitting of payments by businesses for sales and use tax purposes, monetary allowances for sellers and their agents, sourcing, and amnesty for businesses registering under the agreement.

Declares an intent that the provisions of chapters 82.08 and 82.12 RCW be interpreted and applied consistently with the agreement.

Requires the department of revenue to report to the fiscal committees of the legislature on January 1, 2004, and each January 1st thereafter, on the development of the agreement and to recommend changes to the sales and use tax structure and propose legislation as may be necessary to keep Washington in compliance with the agreement.