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**SUBSTITUTE SENATE BILL 5058**

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**State of Washington**

**59th Legislature**

**2005 Regular Session**

**By** Senate Committee on Transportation (originally sponsored by Senators Haugen, Swecker, Prentice, Jacobsen and Weinstein)

READ FIRST TIME 03/07/05.

1 AN ACT Relating to changing the payment date of motor vehicle fuel  
2 tax and special fuel tax when paying by electronic funds transfer;  
3 amending RCW 82.36.035 and 82.38.160; repealing RCW 82.36.405 and  
4 82.38.289; providing an effective date; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.36.035 and 1998 c 176 s 12 are each amended to read  
7 as follows:

8 (1) The tax imposed by this chapter shall be computed by  
9 multiplying the tax rate per gallon provided in this chapter by the  
10 number of gallons of motor vehicle fuel subject to the motor vehicle  
11 fuel tax.

12 (2) Except as provided in subsection (3) of this section, tax  
13 reports shall be accompanied by a remittance payable to the state  
14 treasurer covering the tax amount determined to be due for the  
15 reporting period.

16 (3) If the tax is paid by electronic funds transfer, the tax shall  
17 be paid on or before the (~~tenth~~) twenty-sixth calendar day of the  
18 month (~~that is the second month~~) immediately following the reporting  
19 period. (~~When the reporting period is May, the tax shall be paid on~~

1 ~~the last business day of June))~~ If the payment due date falls on a  
2 Saturday, Sunday, or legal holiday the next business day will be the  
3 payment date.

4 (4) The tax shall be paid by electronic funds transfer whenever the  
5 amount due is fifty thousand dollars or more.

6 (5) A motor vehicle fuel distributor shall remit tax on motor  
7 vehicle fuel purchased from a motor vehicle fuel supplier, and due to  
8 the state for that reporting period, to the motor vehicle fuel  
9 supplier.

10 (6) At the election of the distributor, the payment of the motor  
11 vehicle fuel tax owed on motor vehicle fuel purchased from a supplier  
12 shall be remitted to the supplier on terms agreed upon between the  
13 distributor and supplier or no later than (~~two business days before~~  
14 ~~the last business~~) seven business days before the twenty-sixth day of  
15 the following month. This election shall be subject to a condition  
16 that the distributor's remittances of all amounts of motor vehicle fuel  
17 tax due to the supplier shall be paid by electronic funds transfer.  
18 The distributor's election may be terminated by the supplier if the  
19 distributor does not make timely payments to the supplier as required  
20 by this section. This section shall not apply if the distributor is  
21 required by the supplier to pay cash or cash equivalent for motor  
22 vehicle fuel purchases.

23 **Sec. 2.** RCW 82.38.160 and 1998 c 176 s 68 are each amended to read  
24 as follows:

25 (1) The tax imposed by this chapter shall be computed by  
26 multiplying the tax rate per gallon provided in this chapter by the  
27 number of gallons of special fuel subject to the special fuel tax.

28 (2) A special fuel distributor shall remit tax on special fuel  
29 purchased from a special fuel supplier, and due to the state for that  
30 reporting period, to the special fuel supplier.

31 (3) At the election of the distributor, the payment of the special  
32 fuel tax owed on special fuel purchased from a supplier shall be  
33 remitted to the supplier on terms agreed upon between the distributor  
34 and the supplier or no later than (~~two business days before the last~~  
35 ~~business~~) seven business days before the twenty-sixth day of the  
36 following month. This election shall be subject to a condition that  
37 the distributor's remittances of all amounts of special fuel tax due to

1 the supplier shall be paid by electronic funds transfer. The  
2 distributor's election may be terminated by the supplier if the  
3 distributor does not make timely payments to the supplier as required  
4 by this section. This section shall not apply if the distributor is  
5 required by the supplier to pay cash or cash equivalent for special  
6 fuel purchases.

7 (4) Except as provided in subsection (5) of this section, the tax  
8 return shall be accompanied by a remittance payable to the state  
9 treasurer covering the tax amount determined to be due for the  
10 reporting period.

11 (5) If the tax is paid by electronic funds transfer, the tax shall  
12 be paid on or before the (~~tenth~~) twenty-sixth calendar day of the  
13 month (~~that is the second month~~) immediately following the reporting  
14 period. (~~When the reporting period is May, the tax shall be paid on~~  
15 ~~the last state business day of June~~) If the payment due date falls on  
16 a Saturday, Sunday, or legal holiday the next business day will be the  
17 payment date. If the tax is paid by electronic funds transfer and the  
18 reporting period ends on a day other than the last day of a calendar  
19 month as provided in RCW 82.38.150, the tax shall be paid on or before  
20 the last state business day of the thirty-day period following the end  
21 of the reporting period.

22 (6) The tax shall be paid by electronic funds transfer whenever the  
23 amount due is fifty thousand dollars or more.

24 NEW SECTION. Sec. 3. The following acts or parts of acts are each  
25 repealed:

26 (1) RCW 82.36.405 (Liability, payment, and report of taxes due  
27 before March 2000--Inventory report--Penalties, interest) and 1998 c  
28 176 s 47; and

29 (2) RCW 82.38.289 (Liability, payment, and report of taxes due  
30 before March 2000--Inventory report--Penalties, interest) and 1998 c  
31 176 s 82.

32 NEW SECTION. Sec. 4. This act is necessary for the immediate  
33 preservation of the public peace, health, or safety, or support of the  
34 state government and its existing public institutions, and takes effect

1 July 1, 2005.

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