
HOUSE BILL 2350

State of Washington

65th Legislature

2018 Regular Session

By Representatives Kraft, Vick, Shea, McDonald, Walsh, and Young

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1 AN ACT Relating to relieving burdens on small businesses by
2 updating the tax return filing thresholds to reflect inflation; and
3 amending RCW 82.32.045.

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

5 **Sec. 1.** RCW 82.32.045 and 2010 1st sp.s. c 23 s 1103 are each
6 amended to read as follows:

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

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

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

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

4 (a) The person's value of products, gross proceeds of sales, or
5 gross income of the business, from all business activities taxable
6 under chapter 82.04 RCW, is less than:

7 (i) (~~Twenty-eight~~) Thirty-five thousand dollars per year; or
8 (ii) (~~Forty-six thousand six hundred sixty-seven~~) Fifty-eight
9 thousand dollars per year for persons generating at least fifty
10 percent of their taxable amount from activities taxable under RCW
11 82.04.255, 82.04.290(2)(a), and 82.04.285;

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

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

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