

RCW 35.102.070 Reporting frequency. A city that imposes a business and occupation tax must allow reporting and payment of tax on a monthly, quarterly, or annual basis. The frequency for any particular person may be assigned at the discretion of the city, except that monthly reporting may be assigned only if it can be demonstrated that the taxpayer is remitting excise tax to the state on a monthly basis. For persons assigned a monthly frequency, payment is due within the same time period provided for monthly taxpayers under RCW 82.32.045. For persons assigned a quarterly or annual frequency, payment is due within the same time period as provided for quarterly or annual frequency under RCW 82.32.045. Until December 31, 2020, for persons assigned annual frequency, payment is due on or before the last day of the month next succeeding the end of the period covered by the return. Beginning January 1, 2021, and thereafter, for persons assigned annual frequency, payment is due within the same time period as provided for annual frequency under RCW 82.32.045. [2019 c 63 § 3; 2003 c 79 § 7.]

Findings—Intent—2019 c 63: See note following RCW 82.32.045.