

**RCW 82.12.070 Cash receipts taxpayers—Bad debts.** The department of revenue, by general regulation, shall provide that a taxpayer whose regular books of account are kept on a cash receipts basis may file returns based upon his or her cash receipts for each reporting period and pay the tax herein provided upon such basis in lieu of reporting and paying the tax on all sales made during such period. A taxpayer filing returns on a cash receipts basis is not required to pay such tax on debt subject to credit or refund under RCW 82.12.037. [2013 c 23 § 319; 2004 c 153 § 305; 1982 1st ex.s. c 35 § 38; 1975 1st ex.s. c 278 § 55; 1961 c 15 § 82.12.070. Prior: 1959 ex.s. c 3 § 14; 1959 c 197 § 9; prior: 1941 c 178 § 11, part; Rem. Supp. 1941 § 8370-34a, part.]

**Bad debts—Intent—2004 c 153:** See note following RCW 82.08.037.

**Retroactive effective date—Effective date—2004 c 153:** See note following RCW 82.08.0293.

**Severability—Effective dates—1982 1st ex.s. c 35:** See notes following RCW 82.08.020.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.