

**RCW 82.32.740 Taxability matrix—Liability—Streamlined sales and use tax agreement.** (1) The department must complete a taxability matrix maintained by the member states of the agreement in downloadable format. The matrix contains terms defined in the agreement and the disclosure of the state's practices in the administration of sales and use taxes as required under section 335 of the agreement. The department must provide notice of changes in the taxability of products or services listed in the matrix. The department must also provide notice of changes in the state's treatment of practices identified in the matrix.

(2) (a) Sellers and certified service providers are relieved from liability to the state and to local jurisdictions for having charged or collected the incorrect amount of sales or use tax if the error resulted from reliance on erroneous information provided by the department in the taxability matrix.

(b) Beginning July 1, 2015, if the taxability matrix is amended, sellers and certified service providers are relieved from liability to the state and to local jurisdictions to the extent that the seller or certified service provider relied on the immediately preceding version of the state's taxability matrix. Relief under this subsection (2) (b) is available until the first day of the calendar month that is at least thirty days after the department submits notice of a change to the state's taxability matrix to the streamlined sales tax governing board. [2015 c 86 § 401; 2007 c 6 § 701.]

**Part headings not law—Savings—Effective date—Severability—2007 c 6:** See notes following RCW 82.32.020.

**Findings—Intent—2007 c 6:** See note following RCW 82.14.390.