
HOUSE BILL 2895

State of Washington

52nd Legislature

1992 Regular Session

By Representative Peery

Read first time 01/31/92. Referred to Committee on Revenue.

1 AN ACT Relating to registration certificates; amending RCW
2 82.32.030; and providing an effective date.

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

4 **Sec. 1.** RCW 82.32.030 and 1982 1st ex.s. c 4 s 1 are each amended
5 to read as follows:

6 If any person engages in any business or performs any act upon
7 which a tax is imposed by the preceding chapters, he shall, whether
8 taxable or not, under such rules and regulations as the department of
9 revenue shall prescribe, apply for and obtain from the department a
10 registration certificate upon payment of fifteen dollars. Such
11 registration certificate shall be personal and nontransferable and
12 shall be valid as long as the taxpayer continues in business and pays
13 the tax accrued to the state. In case business is transacted at two or
14 more separate places by one taxpayer, a separate registration

1 certificate for each place at which business is transacted with the
2 public shall be required, but, for such additional certificates no
3 additional payment shall be required. Each certificate shall be
4 numbered and shall show the name, residence, and place and character of
5 business of the taxpayer and such other information as the department
6 of revenue deems necessary and shall be posted in a conspicuous place
7 at the place of business for which it is issued. Where a place of
8 business of the taxpayer is changed, the taxpayer must return to the
9 department the existing certificate, and a new certificate will be
10 issued for the new place of business free of charge. No person shall
11 engage in any business taxable hereunder without being registered in
12 compliance with the provisions of this section, except that the
13 department, by general regulation, may provide for the issuance of
14 certificates of registration to temporary places of business without
15 requiring payment. Persons who are under eighteen years of age who
16 engage solely in the business of delivering newspapers and whose gross
17 income from the business does not exceed two thousand dollars per month
18 shall not be required to apply for or obtain a registration
19 certificate.

20 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1992.