
SUBSTITUTE SENATE BILL 6471

State of Washington

52nd Legislature

1992 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Craswell, Vognild, Rinehart, W. Hansen and Amondson)

Read first time 02/07/92.

1 AN ACT Relating to excise tax registration; and amending RCW
2 82.32.030.

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 or she shall,
8 (~~whether taxable or not,~~) under such rules (~~and regulations~~) as the
9 department of revenue shall prescribe, apply for and obtain from the
10 department a registration certificate upon payment of fifteen dollars.
11 For a person who is taxable under RCW 82.04.290 and who is not required
12 to collect and is not subject to any other tax under this title,
13 registration is not required under this section until the gross income
14 of the business for any month is equal to or greater than the tax

1 threshold under RCW 82.04.300. Such registration certificate shall be
2 personal and nontransferable and shall be valid as long as the taxpayer
3 continues in business and pays the tax accrued to the state. In case
4 business is transacted at two or more separate places by one taxpayer,
5 a separate registration certificate for each place at which business is
6 transacted with the public shall be required, but, for such additional
7 certificates no additional payment shall be required. Each certificate
8 shall be numbered and shall show the name, residence, and place and
9 character of business of the taxpayer and such other information as the
10 department of revenue deems necessary and shall be posted in a
11 conspicuous place at the place of business for which it is issued.
12 Where a place of business of the taxpayer is changed, the taxpayer must
13 return to the department the existing certificate, and a new
14 certificate will be issued for the new place of business free of
15 charge. No person shall engage in any business taxable hereunder
16 without being registered in compliance with the provisions of this
17 section, except that the department, by general regulation, may provide
18 for the issuance of certificates of registration to temporary places of
19 business without requiring payment.