
HOUSE BILL 1265

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Morris, Foreman, Grant, Fuhrman, Leonard, Talcott, Cooke, Riley, Sheldon, Long, Ogden, H. Myers, Dunshee, Kremen, Springer, Brumsickle, Carlson, Sheahan, Heavey, Silver, Holm, Johanson, Morton, Ballard, Thomas, Padden, Schoesler, Sehlin, Ballasiotes, Mielke, Vance and Edmondson

Read first time 01/20/93. Referred to Committee on Revenue.

1 AN ACT Relating to compensating retailers for collecting sales tax;
2 and amending RCW 82.08.050.

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

4 **Sec. 1.** RCW 82.08.050 and 1992 c 206 s 2 are each amended to read
5 as follows:

6 (1)(a) The tax hereby imposed shall be paid by the buyer to the
7 seller, and each seller shall collect from the buyer the full amount of
8 the tax payable in respect to each taxable sale in accordance with the
9 schedule of collections adopted by the department pursuant to the
10 provisions of RCW 82.08.060. The tax required by this chapter, to be
11 collected by the seller, minus the amount retained by the retailer for
12 administration as provided in subsection (2) of this section, shall be
13 deemed to be held in trust by the seller until paid to the department,
14 and any seller who appropriates or converts the tax collected to his or
15 her own use or to any use other than the payment of the tax to the
16 extent that the money required to be collected is not available for
17 payment on the due date as prescribed in this chapter shall be guilty
18 of a gross misdemeanor.

1 **(b)** In case any seller fails to collect the tax herein imposed or
2 having collected the tax, fails to pay (~~it~~) the amount owed to the
3 department in the manner prescribed by this chapter, whether such
4 failure is the result of his or her own acts or the result of acts or
5 conditions beyond his or her control, he or she shall, nevertheless, be
6 personally liable to the state for the amount of the tax owed.

7 **(c)** The amount of tax, until paid by the buyer to the seller or to
8 the department, shall constitute a debt from the buyer to the seller
9 and any seller who fails or refuses to collect the tax as required with
10 intent to violate the provisions of this chapter or to gain some
11 advantage or benefit, either direct or indirect, and any buyer who
12 refuses to pay any tax due under this chapter shall be guilty of a
13 misdemeanor. The tax required by this chapter to be collected by the
14 seller shall be stated separately from the selling price in any sales
15 invoice or other instrument of sale. On all retail sales through
16 vending machines, the tax need not be stated separately from the
17 selling price or collected separately from the buyer. For purposes of
18 determining the tax due from the buyer to the seller and from the
19 seller to the department it shall be conclusively presumed that the
20 selling price quoted in any price list, sales document, contract or
21 other agreement between the parties does not include the tax imposed by
22 this chapter, but if the seller advertises the price as including the
23 tax or that the seller is paying the tax, the advertised price shall
24 not be considered the selling price.

25 **(d)** Where a buyer has failed to pay to the seller the tax imposed
26 by this chapter and the seller has not paid the amount of the tax owed
27 to the department, the department may, in its discretion, proceed
28 directly against the buyer for collection of the tax, in which case a
29 penalty of ten percent may be added to the amount of the tax for
30 failure of the buyer to pay the same to the seller, regardless of when
31 the tax may be collected by the department; and all of the provisions
32 of chapter 82.32 RCW, including those relative to interest and
33 penalties, shall apply in addition; and, for the sole purpose of
34 applying the various provisions of chapter 82.32 RCW, the twenty-fifth
35 day of the month following the tax period in which the purchase was
36 made shall be considered as the due date of the tax.

1 (2) Each seller shall retain each reporting period 2.25 percent of
2 the tax collected under this section as reimbursement for the costs
3 associated with collection and administration of the tax.

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