

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE HOUSE BILL 1327

55th Legislature
1997 Regular Session

Passed by the House April 21, 1997
Yeas 83 Nays 15

**Speaker of the
House of Representatives**

Passed by the Senate April 14, 1997
Yeas 31 Nays 16

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1327** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

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, unless
7 the seller has taken from the buyer in good faith a properly executed
8 resale certificate under RCW 82.04.470.

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

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

1 (2) Each seller shall retain, as reimbursement for the costs
2 associated with collection and administration under this section, the
3 following amounts each reporting period:

4 (a) 1.0 percent of the tax collected under this section on the
5 first forty thousand dollars of taxable sales per month in the
6 reporting period; and

7 (b) 0.5 percent of the tax collected under this section on sales
8 greater than forty thousand dollars but less than or equal to one
9 hundred twenty thousand dollars per month in the reporting period.

10 No reimbursement is allowed under this section for taxable sales in
11 excess of one hundred twenty thousand dollars per month in the
12 reporting period.

13 NEW SECTION. Sec. 2. A new section is added to chapter 82.04 RCW
14 to read as follows:

15 This chapter does not apply to amounts retained by a seller for
16 administration under RCW 82.08.050(2).

17 NEW SECTION. Sec. 3. This act is necessary for the immediate
18 preservation of the public peace, health, or safety, or support of the
19 state government and its existing public institutions, and takes effect
20 July 1, 1997.

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