

5748

Sponsor(s): Senators West and Spanel; by request of Department of Revenue

Brief Title: Reducing the penalty for failure to file manufacturing machinery and equipment exemption certificates or annual summaries.

**SB 5748 - DIGEST**

(AS OF SENATE 2ND READING 3/15/97)

Declares that the purchaser shall be liable for a penalty equal to ten percent of the tax otherwise due under RCW 82.08.020.