

HB 1621

Bill Analysis

February 9, 1999

Brief Description: Authorizing the department of revenue to receive electronically filed taxpayer returns and remittances.

Bill Sponsors: Representatives Stensen, Cairnes and Reardon; by request of Department of Revenue.

Brief Summary of Bill

- Authorizes the Department of Revenue to receive electronically filed returns and remittances.

Staff: Bob Longman, 786-7139.

Background:

The Department of Revenue (DOR) collects the state's major excise taxes, such as the retail sales and the business and occupation tax. The taxes collected by DOR are reported on the combined excise tax return. Taxpayers who report on the combined excise tax form with annual tax liability of \$240,000 or more are required to pay taxes through an Electronic Funds Transfer (EFT) process. An EFT transfers funds, but does not include electronic transmission of the tax return document.

There is no express statutory authority for the DOR to accept remittances from other taxpayers who voluntarily choose to remit electronically or to accept returns from any taxpayer who wishes to transfer this information electronically.

Summary of Bill:

The Department of Revenue may allow electronic filing of returns or remittances from any

House of Representatives
Office of Program Research
Finance Committee

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taxpayer. The return or remittance will be deemed filed according to procedures set forth by the department.

Appropriation: None.

Fiscal Note: Available.

Effective Date: Ninety days after adjournment of session in which the bill is passed.