

1 6591 AMH .... H4910.1

2 **SB 6591** - H AMD 0596 ADOPTED 3-13-02  
3 By Representative

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5 On page 4, after line 26, insert the following:

6 "NEW SECTION. **Sec. 5.** A new section is added to chapter 82.26 RCW  
7 to read as follows:

8 (1) The department shall by rule establish the invoice detail  
9 required under RCW 82.26.060 for a distributor under RCW  
10 82.26.010(3)(d) and for those invoices required to be provided to  
11 retailers under RCW 82.26.070.

12 (2) If a retailer fails to keep invoices as required under chapter  
13 82.32 RCW, the retailer is liable for the tax owed on any uninvoiced  
14 tobacco products but not penalties and interest, except as provided in  
15 subsection (3) of this section.

16 (3) If the department finds that the nonpayment of tax by the  
17 retailer was willful or if in the case of a second or plural nonpayment  
18 of tax by the retailer, penalties and interest shall be assessed in  
19 accordance with chapter 82.32 RCW."

20 Renumber the remaining section consecutively, correct any internal  
21 references accordingly, and correct the title.

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