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SENATE BILL 5191

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State of Washington

58th Legislature

2003 Regular Session

By Senators Jacobsen, Horn and Haugen

Read first time 01/17/2003. Referred to Committee on Highways & Transportation.

1 AN ACT Relating to changing the payment date of motor vehicle fuel  
2 tax and special fuel tax when paying by electronic funds transfer;  
3 amending RCW 82.36.035 and 82.38.160; repealing RCW 82.36.405 and  
4 82.38.289; providing an effective date; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.36.035 and 1998 c 176 s 12 are each amended to read  
7 as follows:

8 (1) The tax imposed by this chapter shall be computed by  
9 multiplying the tax rate per gallon provided in this chapter by the  
10 number of gallons of motor vehicle fuel subject to the motor vehicle  
11 fuel tax.

12 (2) Except as provided in subsection (3) of this section, tax  
13 reports shall be accompanied by a remittance payable to the state  
14 treasurer covering the tax amount determined to be due for the  
15 reporting period.

16 (3) If the tax is paid by electronic funds transfer, the tax shall  
17 be paid on or before the (~~tenth~~) twenty-sixth calendar day of the  
18 month (~~that is the second month~~) immediately following the reporting  
19 period. (~~When the reporting period is May, the tax shall be paid on~~

1 ~~the last business day of June))~~ If the payment due date falls on a  
2 Saturday, Sunday, or legal holiday the next business day will be the  
3 payment date.

4 (4) The tax shall be paid by electronic funds transfer whenever the  
5 amount due is fifty thousand dollars or more.

6 (5) A motor vehicle fuel distributor shall remit tax on motor  
7 vehicle fuel purchased from a motor vehicle fuel supplier, and due to  
8 the state for that reporting period, to the motor vehicle fuel  
9 supplier.

10 ~~((6) At the election of the distributor, the payment of the motor~~  
11 ~~vehicle fuel tax owed on motor vehicle fuel purchased from a supplier~~  
12 ~~shall be remitted to the supplier on terms agreed upon between the~~  
13 ~~distributor and supplier or no later than two business days before the~~  
14 ~~last business day of the following month. This election shall be~~  
15 ~~subject to a condition that the distributor's remittances of all~~  
16 ~~amounts of motor vehicle fuel tax due to the supplier shall be paid by~~  
17 ~~electronic funds transfer. The distributor's election may be~~  
18 ~~terminated by the supplier if the distributor does not make timely~~  
19 ~~payments to the supplier as required by this section. This section~~  
20 ~~shall not apply if the distributor is required by the supplier to pay~~  
21 ~~cash or cash equivalent for motor vehicle fuel purchases.))~~

22 **Sec. 2.** RCW 82.38.160 and 1998 c 176 s 68 are each amended to read  
23 as follows:

24 (1) The tax imposed by this chapter shall be computed by  
25 multiplying the tax rate per gallon provided in this chapter by the  
26 number of gallons of special fuel subject to the special fuel tax.

27 (2) A special fuel distributor shall remit tax on special fuel  
28 purchased from a special fuel supplier, and due to the state for that  
29 reporting period, to the special fuel supplier.

30 (3) ~~((At the election of the distributor, the payment of the~~  
31 ~~special fuel tax owed on special fuel purchased from a supplier shall~~  
32 ~~be remitted to the supplier on terms agreed upon between the~~  
33 ~~distributor and the supplier or no later than two business days before~~  
34 ~~the last business day of the following month. This election shall be~~  
35 ~~subject to a condition that the distributor's remittances of all~~  
36 ~~amounts of special fuel tax due to the supplier shall be paid by~~  
37 ~~electronic funds transfer. The distributor's election may be~~

1 ~~terminated by the supplier if the distributor does not make timely~~  
2 ~~payments to the supplier as required by this section. This section~~  
3 ~~shall not apply if the distributor is required by the supplier to pay~~  
4 ~~cash or cash equivalent for special fuel purchases.~~

5 ~~(4))~~ Except as provided in subsection ~~((+5))~~ (4) of this section,  
6 the tax return shall be accompanied by a remittance payable to the  
7 state treasurer covering the tax amount determined to be due for the  
8 reporting period.

9 ~~((+5))~~ (4) If the tax is paid by electronic funds transfer, the  
10 tax shall be paid on or before the ~~((tenth))~~ twenty-sixth calendar day  
11 of the month ~~((that is the second month))~~ immediately following the  
12 reporting period. ~~((When the reporting period is May, the tax shall be~~  
13 ~~paid on the last state business day of June))~~ If the payment due date  
14 falls on a Saturday, Sunday, or legal holiday the next business day  
15 will be the payment date. If the tax is paid by electronic funds  
16 transfer and the reporting period ends on a day other than the last day  
17 of a calendar month as provided in RCW 82.38.150, the tax shall be paid  
18 on or before the last state business day of the thirty-day period  
19 following the end of the reporting period.

20 (6) The tax shall be paid by electronic funds transfer whenever the  
21 amount due is fifty thousand dollars or more.

22 NEW SECTION. Sec. 3. The following acts or parts of acts are each  
23 repealed:

24 (1) RCW 82.36.405 (Liability, payment, and report of taxes due  
25 before March 2000--Inventory report--Penalties, interest) and 1998 c  
26 176 s 47; and

27 (2) RCW 82.38.289 (Liability, payment, and report of taxes due  
28 before March 2000--Inventory report--Penalties, interest) and 1998 c  
29 176 s 82.

30 NEW SECTION. Sec. 4. This act is necessary for the immediate  
31 preservation of the public peace, health, or safety, or support of the  
32 state government and its existing public institutions, and takes effect  
33 July 1, 2003.

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