

SSB 5566 - H COMM AMD
By Committee on Finance

ADOPTED 04/08/2009

1 On page 10, after line 30, insert the following:

2 "NEW SECTION. **Sec. 5.** A new section is added to chapter 82.32 RCW
3 to read as follows:

4 (1) Notwithstanding any other provision in this chapter, no
5 interest or penalties may be imposed on any taxpayer because of errors
6 in collecting or remitting the correct amount of local sales or use tax
7 arising out of changes in local sales and use tax sourcing rules
8 implemented under RCW 82.14.490 and section 502, chapter 6, Laws of
9 2007 if the taxpayer demonstrates that it made a good faith effort to
10 comply with the sourcing rules.

11 (2) The relief from penalty and interest provided by subsection (1)
12 of this section only applies to taxpayers with a gross income of the
13 business of less than five hundred thousand dollars in the prior
14 calendar year.

15 (3) The relief from penalty and interest provided by subsection (1)
16 of this section does not apply with respect to sales occurring after
17 December 31, 2012."

18 Correct the title.

EFFECT: Prohibits interest and penalties, until January 1, 2013,
on inadvertent errors made in a good faith effort to comply with the
sourcing rules for taxpayers with gross incomes below \$500K in the
prior year.

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