
HOUSE BILL 2520

State of Washington

63rd Legislature

2014 Regular Session

By Representatives Senn, Seaquist, Stonier, Clibborn, Nealey, Harris, Morrell, Magendanz, Tharinger, Fey, Bergquist, Haigh, and Freeman; by request of Governor Inslee

Read first time 01/20/14. Referred to Committee on Finance.

1 AN ACT Relating to providing greater small business assistance by
2 modifying the filing threshold for business and occupation tax
3 purposes; amending RCW 82.32.045; creating a new section; and providing
4 an effective date.

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

6 **Sec. 1.** RCW 82.32.045 and 2010 1st sp.s. c 23 s 1103 are each
7 amended to read as follows:

8 (1) Except as otherwise provided in this chapter, payments of the
9 taxes imposed under chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW,
10 along with reports and returns on forms prescribed by the department,
11 are due monthly within twenty-five days after the end of the month in
12 which the taxable activities occur.

13 (2) The department of revenue may relieve any taxpayer or class of
14 taxpayers from the obligation of remitting monthly and may require the
15 return to cover other longer reporting periods, but in no event may
16 returns be filed for a period greater than one year. For these
17 taxpayers, tax payments are due on or before the last day of the month
18 next succeeding the end of the period covered by the return.

1 (3) The department of revenue may also require verified annual
2 returns from any taxpayer, setting forth such additional information as
3 it may deem necessary to correctly determine tax liability.

4 (4) Notwithstanding subsections (1) and (2) of this section, the
5 department may relieve any person of the requirement to file returns if
6 the following conditions are met:

7 (a) The person's value of products, gross proceeds of sales, or
8 gross income of the business, from all business activities taxable
9 under chapter 82.04 RCW, is less than(÷

10 ~~(i) Twenty-eight thousand dollars per year; or~~

11 ~~(ii) Forty-six thousand six hundred sixty-seven dollars per year~~
12 ~~for persons generating at least fifty percent of their taxable amount~~
13 ~~from activities taxable under RCW 82.04.255, 82.04.290(2)(a), and~~
14 ~~82.04.285)) fifty thousand dollars per year;~~

15 (b) The person's gross income of the business from all activities
16 taxable under chapter 82.16 RCW is less than twenty-four thousand
17 dollars per year; and

18 (c) The person is not required to collect or pay to the department
19 of revenue any other tax or fee which the department is authorized to
20 collect.

21 NEW SECTION. **Sec. 2.** This act applies prospectively only.

22 NEW SECTION. **Sec. 3.** This act takes effect July 1, 2014.

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