
HOUSE BILL 2729

State of Washington 63rd Legislature 2014 Regular Session

By Representatives Overstreet, Nealey, and Buys

Read first time 01/29/14. Referred to Committee on Finance.

1 AN ACT Relating to increasing the exemption and filing threshold
2 for small public utility businesses; amending RCW 82.16.040 and
3 82.32.045; and providing an effective date.

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

5 **Sec. 1.** RCW 82.16.040 and 1996 c 111 s 4 are each amended to read
6 as follows:

7 The provisions of this chapter (~~shall~~) do not apply to persons
8 engaging in one or more businesses taxable under this chapter whose
9 total gross income is less than (~~two~~) three thousand dollars for a
10 monthly period or portion thereof. Any person claiming exemption under
11 this section may be required to file returns even though no tax may be
12 due. If the total gross income for a taxable monthly period is (~~two~~)
13 three thousand dollars, or more, no exemption or deductions from the
14 gross operating revenue is allowed by this provision.

15 **Sec. 2.** RCW 82.32.045 and 2010 1st sp.s. c 23 s 1103 are each
16 amended to read as follows:

17 (1) Except as otherwise provided in this chapter, payments of the
18 taxes imposed under chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW,

1 along with reports and returns on forms prescribed by the department,
2 are due monthly within twenty-five days after the end of the month in
3 which the taxable activities occur.

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

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

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

16 (a) The person's value of products, gross proceeds of sales, or
17 gross income of the business, from all business activities taxable
18 under chapter 82.04 RCW, is less than:

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

20 (ii) Forty-six thousand six hundred sixty-seven dollars per year
21 for persons generating at least fifty percent of their taxable amount
22 from activities taxable under RCW 82.04.255, 82.04.290(2)(a), and
23 82.04.285;

24 (b) The person's gross income of the business from all activities
25 taxable under chapter 82.16 RCW is less than (~~(twenty-four)~~) thirty-six
26 thousand dollars per year; and

27 (c) The person is not required to collect or pay to the department
28 (~~(of revenue)~~) any other tax or fee which the department is authorized
29 to collect.

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

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