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**SUBSTITUTE SENATE BILL 5043**

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**State of Washington**

**64th Legislature**

**2015 Regular Session**

**By** Senate Trade & Economic Development (originally sponsored by Senators O'Ban, Benton, and Warnick)

READ FIRST TIME 02/12/15.

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

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

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

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

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

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

1 (4) Notwithstanding subsections (1) and (2) of this section, the  
2 department may relieve any person of the requirement to file returns  
3 and pay any taxes otherwise due under chapter 82.04 or 82.16 RCW if  
4 the following conditions are met:

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

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

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

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

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

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

20 NEW SECTION. **Sec. 3.** This act takes effect August 1, 2015.

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