

**RCW 82.14B.150 Filing of tax returns—Credit or refund for bad debts.** (1) A local exchange company, radio communications service company, or interconnected voice over internet protocol service company must file tax returns on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the company. A company filing returns on a cash receipts basis is not required to pay tax on debt subject to credit or refund under subsection (2) of this section.

(2) A local exchange company, radio communications service company, or interconnected voice over internet protocol service company is entitled to a credit or refund for state and county 911 excise taxes previously paid on bad debts, as that term is used in 26 U.S.C. Sec. 166, as amended or renumbered as of January 1, 2003. [2022 c 203 s 29; 2010 1st sp.s. c 19 s 10; 2004 c 153 s 309; 1998 c 304 s 7.]

**Modernization of statewide 911 emergency communications system—2022 c 203:** See note following RCW 38.52.010.

**Effective dates—2010 1st sp.s c 19:** See note following RCW 82.14B.010.

**Retroactive effective date—Effective date—2004 c 153:** See note following RCW 82.08.0293.

**Findings—Effective dates—1998 c 304:** See notes following RCW 82.14B.020.