

**RCW 82.19.030 Rule-making authority tax—Items subject to—Reporting and accounting.** (1) The department of revenue, by rule, may, if such is required, define those items subject to tax under RCW 82.19.020. In making any such definitions, the department of revenue shall be guided by the following standards:

(a) It is the purpose of this chapter to accomplish effective control of litter within this state;

(b) It is the purpose of this chapter to allocate a portion of the cost of administration of this chapter to those industries manufacturing and/or selling products and the packages, wrappings, or containers thereof which are reasonably related to the litter problem within this state.

(2) Instead of requiring each business to separately account for taxable and nontaxable products under this chapter, the department may provide, by rule, that the tax imposed in this chapter be reported and paid based on a percentage of total sales for a particular type of business if the department determines that the percentage reasonably approximates the taxable activity of the particular type of business. [1992 c 175 s 5; 1971 ex.s. c 307 s 14. Formerly RCW 70.93.140.]