
SENATE BILL 5914

State of Washington

53rd Legislature

1993 Regular Session

By Senators Wojahn, Franklin and Williams

Read first time 02/24/93. Referred to Committee on Ways & Means.

1 AN ACT Relating to the payment of taxes; and amending RCW
2 82.32.045.

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

4 **Sec. 1.** RCW 82.32.045 and 1983 2nd ex.s. c 3 s 63 are each amended
5 to read as follows:

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

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

17 (3) For taxes collected by the department of revenue, the
18 department shall accept payment on a daily, weekly, or semimonthly

1 basis at the request of the taxpayer under such rules as the department
2 may provide.

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

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