

6484

Sponsor(s): Senators West, Benton, Strannigan and Johnson

Brief Title: Reimbursing sellers for sales tax collection costs.

**SB 6484 - DIGEST**

Provides that each seller shall retain, as reimbursement for the costs associated with collection and administration under this section, the following amounts each reporting period: (1) 1.0 percent of the tax collected under this section on the first forty thousand dollars of taxable sales per month in the reporting period; and

(2) 0.5 percent of the tax collected under this section on sales greater than forty thousand dollars but less than or equal to one hundred twenty thousand dollars per month in the reporting period.

No reimbursement is allowed under this section for taxable sales in excess of one hundred twenty thousand dollars per month in the reporting period.