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HOUSE BILL 2351

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State of Washington

65th Legislature

2018 Regular Session

By Representative Kraft

Prefiled 12/29/17.

1 AN ACT Relating to reducing taxpayer burdens by reducing the  
2 frequency of filing requirements for the business and occupation tax;  
3 and amending RCW 82.32.045.

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(~~(7)~~) and in  
8 subsection (4) of this section, a person's payments of the taxes  
9 imposed under chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW,  
10 along with reports and returns on forms prescribed by the department,  
11 are due:

12 (a) Monthly within twenty-five days after the end of the month in  
13 which the taxable activities occur if the person's annual tax  
14 liability is one hundred thousand dollars or greater;

15 (b) Quarterly within twenty-five days after the end of the  
16 quarter in which the taxable activities occur if the person's annual  
17 tax liability is at least ten thousand dollars but less than one  
18 hundred thousand dollars; or

19 (c) Annually within twenty-five days after the end of the  
20 calendar year in which the taxable activities occur if a person's  
21 annual tax liability is less than ten thousand dollars.

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

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

10 (4) Notwithstanding subsections (1) and (2) of this section, the  
11 department may relieve any person of the requirement to file returns  
12 if the following conditions are met:

13 (a) The person's value of products, gross proceeds of sales, or  
14 gross income of the business, from all business activities taxable  
15 under chapter 82.04 RCW, is less than:

16 (i) Twenty-eight thousand dollars per year; or

17 (ii) Forty-six thousand six hundred sixty-seven dollars per year  
18 for persons generating at least fifty percent of their taxable amount  
19 from activities taxable under RCW 82.04.255, 82.04.290(2)(a), and  
20 82.04.285;

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

24 (c) The person is not required to collect or pay to the  
25 department of revenue any other tax or fee which the department is  
26 authorized to collect.

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