
HOUSE BILL 2081

State of Washington 54th Legislature 1995 Regular Session

By Representative Chandler

Read first time 03/21/95. Referred to Committee on Finance.

1 AN ACT Relating to litter tax collections; and amending RCW
2 82.19.010 and 82.32.045.

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

4 **Sec. 1.** RCW 82.19.010 and 1992 c 175 s 3 are each amended to read
5 as follows:

6 In addition to any other taxes, there is hereby levied and there
7 shall be collected by the department of revenue from every person for
8 the privilege of engaging within this state in business as a
9 manufacturer, as a wholesaler, or as a retailer, (~~an annual~~) a litter
10 tax equal to the value of products listed in RCW 82.19.020, including
11 byproducts, manufactured within this state, multiplied by (~~fifteen~~)
12 eleven one-thousandths of one percent in the case of manufacturers, and
13 equal to the gross proceeds of sales of the products listed in RCW
14 82.19.020 that are sold within this state multiplied by (~~fifteen~~)
15 eleven one-thousandths of one percent in the case of wholesalers and
16 retailers.

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

1 (1) Except as otherwise provided in this chapter, payments of the
2 taxes imposed under chapters 82.04, 82.08, 82.12, 82.14, (~~and~~) 82.16,
3 and 82.19 RCW, along with reports and returns on forms prescribed by
4 the department, are due monthly within twenty-five days after the end
5 of the month in which the taxable activities occur.

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

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

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