

1359

Sponsor(s): Representatives Van Luven and G. Fisher; by request of Department of Revenue

Brief Description: Affecting the administration and collection of the cigarette tax.

HB 1359 - DIGEST

(DIGEST AS ENACTED)

Makes technical revisions to the administration and collection of the cigarette tax.

Establishes procedures for collection of precollection obligations for the tax.

Makes the sale by a wholesaler to a retailer who does not possess a required license a gross misdemeanor offense.

Provides that cigarettes that are given away for advertising or other purposes are not required to have the state tax stamp affixed, but requires the tax to be paid by the manufacturer on a monthly basis.

Establishes conditions for the imposition of additional tax liabilities.

Declares that the taxes imposed by chapter 82.24 RCW do not apply to the sale to designated federal entities.