

SB 6206 - H COMM AMD
By Committee on Finance

ADOPTED 03/03/2010

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 82.32.590 and 2009 c 461 s 7 are each amended to read
4 as follows:

5 (1) If the department finds that the failure of a taxpayer to file
6 an annual survey under RCW 82.32. . . . (section 102, chapter . . . ,
7 Laws of 2010, (SHB 3066)) or annual report under ~~((RCW 82.04.4452,~~
8 ~~82.32.5351, 82.32.650, 82.32.630, 82.32.610, 82.82.020, 82.32.632, or~~
9 ~~82.74.040))~~ RCW 82.32. . . . (section 103, chapter . . . , Laws of 2010,
10 (SHB 3066)) by the due date was the result of circumstances beyond the
11 control of the taxpayer, the department ~~((shall))~~ must extend the time
12 for filing the survey or report. ~~((Such))~~ The extension ~~((shall be))~~
13 is for a period of thirty days from the date the department issues its
14 written notification to the taxpayer that it qualifies for an extension
15 under this section. The department may grant additional extensions as
16 it deems proper.

17 (2) In making a determination whether the failure of a taxpayer to
18 file an annual survey or annual report by the due date was the result
19 of circumstances beyond the control of the taxpayer, the department
20 ~~((shall))~~ must be guided by rules adopted by the department for the
21 waiver or cancellation of penalties when the underpayment or untimely
22 payment of any tax was due to circumstances beyond the control of the
23 taxpayer.

24 (3)(a) Subject to the conditions in this subsection (3), a taxpayer
25 who fails to file an annual report or annual survey required under
26 subsection (1) of this section by the due date of the report or survey
27 is entitled to an extension of the due date. A request for an
28 extension under this subsection (3) must be made in writing to the
29 department.

1 (b) To qualify for an extension under this subsection (3), a
2 taxpayer must have filed all annual reports and surveys, if any, due in
3 prior years under subsection (1) of this section by their respective
4 due dates, beginning with annual reports and surveys due in calendar
5 year 2010.

6 (c) An extension under this subsection (3) is for ninety days from
7 the original due date of the annual report or survey.

8 (d) No taxpayer may be granted more than one ninety-day extension
9 under this subsection (3).

10 NEW SECTION. Sec. 2. Section 1 of this act applies to annual
11 surveys and reports due under any of the statutes listed in RCW
12 82.32.590(1) in calendar year 2011 and thereafter."

13 Correct the title.

EFFECT: Makes technical changes to conform the bill with the
passage of SHB 3066, which established uniformity in the annual surveys
and reports.

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