
HOUSE BILL 1188

State of Washington

67th Legislature

2021 Regular Session

By Representative MacEwen

1 AN ACT Relating to providing a business and occupation tax
2 payment deferral to address the economic impacts of the COVID-19
3 pandemic on businesses in the state; reenacting and amending RCW
4 82.32.045; and declaring an emergency.

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

6 **Sec. 1.** RCW 82.32.045 and 2019 c 63 s 2 and 2019 c 8 s 302 are
7 each reenacted and amended to read as follows:

8 (1) Except as otherwise provided in this chapter and subsection
9 (6) or (7) of this section, payments of the taxes imposed under
10 chapters 82.04, 82.08, 82.12, 82.14, and 82.16 RCW, along with
11 reports and returns on forms prescribed by the department, are due
12 monthly within (~~twenty-five~~) 25 days after the end of the month in
13 which the taxable activities occur.

14 (2) The department (~~of revenue~~) may relieve any taxpayer or
15 class of taxpayers from the obligation of remitting monthly and may
16 require the return to cover other longer reporting periods, but in no
17 event may returns be filed for a period greater than one year. Except
18 as provided in subsection (3) of this section, for these taxpayers,
19 tax payments are due on or before the last day of the month next
20 succeeding the end of the period covered by the return.

1 (3) For annual filers, tax payments, along with reports and
2 returns on forms prescribed by the department, are due on or before
3 April 15th of the year immediately following the end of the period
4 covered by the return.

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

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

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

15 (i) (~~(Twenty-eight thousand dollars)~~) \$28,000 per year; or

16 (ii) (~~(Forty-six thousand six hundred sixty-seven dollars)~~)
17 \$46,667 per year for persons generating at least (~~(fifty)~~) 50 percent
18 of their taxable amount from activities taxable under RCW 82.04.255,
19 82.04.290(2)(a), and 82.04.285;

20 (b) The person's gross income of the business from all activities
21 taxable under chapter 82.16 RCW is less than (~~(twenty-four thousand~~
22 ~~dollars)~~) \$24,000 per year; and

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

26 (6)(a) Taxes imposed under chapter 82.08 or 82.12 RCW on taxable
27 events that occur beginning January 1, 2019, through June 30, 2019,
28 and payable by a consumer directly to the department are due, on
29 returns prescribed by the department, by July 25, 2019.

30 (b) This subsection (6) does not apply to the reporting and
31 payment of taxes imposed under chapters 82.08 and 82.12 RCW:

32 (i) On the retail sale or use of motor vehicles, vessels, or
33 aircraft; or

34 (ii) By consumers who are engaged in business, unless the
35 department has relieved the consumer of the requirement to file
36 returns pursuant to subsection (5) of this section.

37 (7)(a) Payments of the taxes imposed under chapter 82.04 RCW that
38 are due after the effective date of this section, but before April 1,
39 2021, are deferred until April 1, 2021, and are payable according to
40 (d) of this subsection.

1 (b) This subsection (7) applies only to the remittance of tax
2 payments and does not apply to the filing of any reports or returns
3 required by the department related to the taxes imposed under chapter
4 82.04 RCW.

5 (c) This subsection (7) does not apply to the reporting and
6 payment of taxes imposed under chapter 82.08, 82.12, 82.14, or 82.16
7 RCW.

8 (d) Payments of taxes deferred under this subsection (7) are due
9 beginning April 1, 2021, and must be made in either one, two, or
10 three monthly installments, without interest, in a manner and form as
11 prescribed by the department.

12 (e) Any outstanding taxes deferred under this subsection (7), for
13 which payments are not remitted to the department by June 30, 2021,
14 are considered late and are subject to the interest and penalties
15 imposed under RCW 82.32.050 and 82.32.090.

16 NEW SECTION. Sec. 2. This act is necessary for the immediate
17 preservation of the public peace, health, or safety, or support of
18 the state government and its existing public institutions, and takes
19 effect immediately.

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