

**RCW 82.38.150 Periodic tax reports—Forms—Filing—Time extensions during state of emergency.** (1) For the purpose of determining the amount of liability for the tax imposed under this chapter, each licensee, other than an international fuel tax agreement licensee or a dyed special fuel user, must file monthly tax reports with the department.

(2) Dyed special fuel users whose estimated yearly tax liability is two hundred fifty dollars or less, must file a report yearly, and dyed special fuel users whose estimated yearly tax liability is more than two hundred fifty dollars, must file reports quarterly. International fuel tax agreement licensees must file reports quarterly. Heating oil dealers subject to the pollution liability insurance agency fee must file reports annually.

(3) A licensee, other than international fuel tax agreement licensee, must file a tax report on or before the twenty-fifth day of the calendar month following the reporting period to which it relates. A report must be filed even though no tax is due for the reporting period. Each report must contain a declaration that the statements contained therein are true and are made under penalties of perjury. The report must show information as the department may reasonably require for the proper administration and enforcement of this chapter.

(4) If the filing date falls on a Saturday, Sunday, or legal holiday the next secular or business day is the filing date.

(5) The department in order to insure payment of the tax or to facilitate administration of this chapter, may require the filing of reports and tax remittances at intervals other than one month.

(6) During a state of emergency declared under RCW 43.06.010(12), the department, on its own motion or at the request of any taxpayer affected by the emergency, may extend the time for filing any report or the due date for tax remittances as the department deems proper.  
[2013 c 225 s 116; 2008 c 181 s 506; 2007 c 515 s 28; 1998 c 176 s 67; 1996 c 104 s 11; 1995 c 274 s 23; 1991 c 339 s 15; 1990 c 42 s 203; 1988 c 23 s 1; 1983 c 242 s 3; 1979 c 40 s 11; 1973 1st ex.s. c 156 s 6; 1971 ex.s. c 175 s 16.]

**Effective date—2013 c 225:** See note following RCW 82.38.010.

**Part headings not law—2008 c 181:** See note following RCW 43.06.220.

**Effective date—2007 c 515:** See note following RCW 82.38.030.

**Purpose—Effective dates—Application—Implementation—1990 c 42:** See notes following RCW 46.68.090.

**Effective date—1988 c 23:** "This act shall take effect January 1, 1989." [1988 c 23 s 2.]