

Sales/Use/Indirect:

Washington DOR Releases Draft Rule on Marketplace Facilitator Tax Collection and Reporting

Proposed New WAC 458-20-282, Wash. Dept. of Rev. (3/16/21). The Washington Department of Revenue (Department) released a draft proposed rule intended to clarify the reporting responsibilities of a marketplace facilitator required to collect Washington sales and use tax on behalf of marketplace sellers making retail sales through the facilitator's marketplace pursuant to state legislation enacted in 2019 [see *Substitute Senate Bill (SSB) 5581 (2019)* for more details on these law changes] and 2017 [see H.B. 2163 (2017) for more details on these law changes] imposing economic nexus standards. The draft proposal includes relevant definitions, illustrative examples, and discussion of potential tax liability relief, audit and other implementation issues. A related public hearing is scheduled to occur virtually on April 28, 2021, and written comments may be submitted in advance of the May 24, 2021 intended date of adoption. Please contact us with any questions.

URL: <https://dor.wa.gov/sites/default/files/legacy/Docs/Rules/draft/20-282cr2frmdraftmar21.pdf>

URL: <https://app.leg.wa.gov/bills/summary?BillNumber=5581&Year=2019&Initiative=false>

URL: <http://lawfilesex.leg.wa.gov/biennium/2017-18/Pdf/Bills/House%20Passed%20Legislature/2163.PL.pdf>

— Robert Wood (Seattle)
Senior Manager
Deloitte Tax LLP
robwood@deloitte.com

Myles Brenner (Seattle)
Senior Manager
Deloitte Tax LLP
mybrenner@deloitte.com

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