

Sales/Use:

Washington DOR Adopts New Rule on Marketplace Facilitator Tax Collection and Reporting

New Wash. Admin. Code section WAC 458-20-282, Wash. Dept. of Rev. (eff. 7/2/21). The Washington Department of Revenue (Department) adopted a new administrative rule 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] that imposes economic nexus standards. The new rule includes relevant definitions, illustrative examples, and discussion of potential tax liability relief, audit and other implementation issues. Please contact us with any questions.

URL: <https://dor.wa.gov/sites/default/files/legacy/Docs/Rules/draft/20-282cr3pfrmdraftjun21.pdf>

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

URL: <http://lawfilesexternal.leg.wa.gov/biennium/2017-18/Pdf/Bills/House%20Passed%20Legislature/2163.PL.pdf#page=1>

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