

CHAPTER 214

[House Bill No. 2345]

ENHANCED FOOD FISH TAX REMITTANCE

AN ACT Relating to remittance of taxes for enhanced food fish; and amending RCW 82.27.060.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 6, chapter 98, Laws of 1980 and RCW 82.27.060 are each amended to read as follows:

The taxes levied by this chapter shall be due for payment monthly and remittance therefor shall be made (~~on or before the fifteenth day of the month next succeeding the end of the month in which the tax accrued~~) within twenty-five days after the end of the month in which the taxable activity occurs. The taxpayer on or before the due date shall make out a signed return, setting out such information as the department of revenue may require, including the gross measure of the tax, any deductions, credits, or exemptions claimed, and the amount of tax due for the preceding monthly period, which amount shall be transmitted to the department along with the return.

The department may relieve any taxpayer from the obligation of filing a monthly return and may require the return to cover other periods, but in no event may periodic returns be filed for a period greater than one year. In such cases tax payments are due on or before the last day of the month next succeeding the end of the period covered by the return.

Passed the House February 6, 1990.

Passed the Senate March 2, 1990.

Approved by the Governor March 27, 1990.

Filed in Office of Secretary of State March 27, 1990.

CHAPTER 215

[House Bill No. 2855]

MUNICIPAL AIRPORTS—TENANT IMPROVEMENTS TO LEASED PREMISES

AN ACT Relating to tenant improvements to leased facilities of municipal airports; and amending RCW 14.08.120.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 1, chapter 14, Laws of 1957 as last amended by section 5, chapter 7, Laws of 1984 and RCW 14.08.120 are each amended to read as follows:

In addition to the general powers conferred in this chapter, and without limitation thereof, a municipality that has established or may hereafter establish airports, restricted landing areas, or other air navigation facilities,