

AMENDATORY SECTION

WAC 230-03-025 Applying for a manufacturer's special sales permit. (1) You may apply for a one-time manufacturer's special sales permit if ~~((you))~~:

(a) You want to sell authorized gambling equipment as set forth in WAC 230-03-200; and

~~(b) ((Demonstrate that the anticipated profits from your sales will be below the cost of obtaining a manufacturer license.~~

~~(2) Otherwise, you must apply for a manufacturer license.))~~
Gross sales from authorized gambling equipment will be less than twenty-five thousand dollars during your permit year; and

(c) You will not have an ongoing vendor/customer relationship after the sale or installation of the gambling equipment.

(2) You may be assessed additional fees after an estimate of the permit investigation costs have been established.

(3) The manufacturer's special sales permit will be issued for one year and is not renewable.

(4) Manufacturer's special sales permittees must comply with all rules, including those for manufacturers in chapter 230-16 WAC.

(5) You will need a manufacturer's license if you:

(a) Fail to meet the requirements of a special sales permit;

or

(b) Want a renewable, annual license.

[Statutory Authority: RCW 9.46.070. WSR 06-07-157 (Order 457), § 230-03-025, filed 3/22/06, effective 1/1/08.]

NEW SECTION

WAC 230-16-187 Accounting records for manufacturer's special sales permit holders. Holders of a manufacturer's special sales permit must keep and maintain a complete set of records for their permitted activity. They must, at least:

(1) Keep a:

(a) **Cash disbursements book (check register)** - Permit holders must document all expenses, both gambling and nongambling related, with invoices or other appropriate supporting documents. They must enter information monthly and include, at least:

- (i) The date the check was issued or payment made; and
- (ii) The number of the check; and
- (iii) The name of the payee; and
- (iv) Type of expense; and

(b) **Cash receipts** - Permit holders must keep a record of cash sales and cash received from all sources. They must enter information for each payment received monthly and include, at least, the:

- (i) Date; and
- (ii) Name of the person paying; and
- (iii) Amount; and

(c) **Copies of all financial data** - Permit holders must keep copies of all financial data that supports tax reports to governmental agencies.

(2) Maintain copies of all agreements regarding sales or leasing of gambling equipment and supplies that fully disclose all terms.

(3) Comply with the recordkeeping requirements outlined in chapter 230-16 WAC, except for WAC 230-16-185, 230-16-200, and 230-16-215.

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