

**RCW 35.21.873 Procedure to correct erroneous mobile telecommunications service tax.** If a customer believes that an amount of city tax or an assignment of place of primary use or taxing jurisdiction included on a billing for mobile telecommunications services is erroneous, the customer shall notify the home service provider in writing. The customer shall include in this written notification the street address for the customer's place of primary use, the account name and number for which the customer seeks a correction, and a description of the error asserted by the customer. Within sixty days of receiving a notice under this section, the home service provider shall review its records and the electronic database or enhanced zip code used pursuant to RCW 82.32.490 and 82.32.495 to determine the customer's taxing jurisdiction. The home service provider shall notify the customer in writing of the results of its review.

The procedures in this section shall be the first remedy available to customers seeking correction of assignment of place of primary use or taxing jurisdiction, or a refund of or other compensation for taxes, charges, and fees erroneously collected by the home service provider, and no cause of action based upon a dispute arising from such taxes, charges, or fees shall accrue to the extent otherwise permitted by law until a customer has reasonably exercised the rights and procedures set forth in this section. [2002 c 67 s 16.]

**Finding—Effective date—2002 c 67:** See notes following RCW 82.04.530.