

**RCW 50.24.190 Limitation of actions.** The commissioner shall commence action for the collection of contributions, interest, penalties, and benefit overpayments imposed by this title by assessment or suit within three years after a return is filed or notice of benefit overpayment is served. No proceedings for the collection of such amounts shall be begun after the expiration of such period.

In case of a false or fraudulent return with intent to evade contributions, interest, or penalties, or in the event of a failure to file a return, the contributions, interest, and penalties may be assessed or a proceeding in court for the collection thereof may be begun at any time. [1979 ex.s. c 190 s 15; 1955 c 286 s 7. Prior: 1947 c 215 s 21, part; 1945 c 35 s 107, part; 1943 c 127 s 10, part; Rem. Supp. 1947 s 9998-245, part.]