

RCW 82.24.180 Seized property may be returned—Penalty, interest. (1) The department of revenue may return any property seized under the provisions of this chapter when it is shown that there was no intention to violate the provisions thereof.

(2) When any property is returned under this section, the department may return such goods to the parties from whom they were seized if and when such parties affix the proper amount of stamps thereto, and pay to the department as penalty an amount equal to the greater of ten dollars per package of unstamped cigarettes or ten dollars per twenty roll-your-own cigarettes, or two hundred fifty dollars, and interest on the amount of the tax at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment, and in such cases, no advertisement shall be made or notices posted in connection with said seizure. [2012 2nd sp.s. c 4 s 9; 1996 c 149 s 8; 1990 c 267 s 2; 1975 1st ex.s. c 278 s 66; 1961 c 15 s 82.24.180. Prior: 1935 c 180 s 90; RRS s 8370-90.]

Effective date—2012 2nd sp.s. c 4: See note following RCW 82.24.030.

Findings—Intent—Effective date—1996 c 149: See notes following RCW 82.32.050.

Effective date—1990 c 267: See note following RCW 82.24.120.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.