

**RCW 82.32.130 Notice and orders—Service.** Notwithstanding any other law, any notice or order required by this title to be mailed to any taxpayer may be provided electronically as provided in RCW 82.32.135, served in the manner prescribed by law for personal service of summons and complaint in the commencement of actions in the superior courts of the state. However if the notice or order is mailed, it shall be addressed to the address of the taxpayer as shown by the records of the department, or, if no such address is shown, to such address as the department is able to ascertain by reasonable effort. Failure of the taxpayer to receive such notice or order whether served, mailed, or provided electronically as provided in RCW 82.32.135 shall not release the taxpayer from any tax or any increases or penalties thereon. [2007 c 111 s 108; 1979 ex.s. c 95 s 2; 1975 1st ex.s. c 278 s 81; 1967 c 237 s 20; 1961 c 15 s 82.32.130. Prior: 1935 c 180 s 196; RRS s 8370-196.]

**Part headings not law—2007 c 111:** See note following RCW 82.16.120.

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