

WAC 458-18-500 Deposit of moneys, assessments or taxes—Purpose.

RCW 35.21.650 and 36.32.120 provide that any taxpayer may deposit with the treasurer or other legal depository any moneys, assessments or taxes that may become due or be levied in the future.

WAC 458-18-500 through 458-18-550 are to establish guidelines to be used in all cases wherein a taxpayer desires to deposit any moneys, assessments or taxes levied or to be levied under Title 84 RCW.

These rules are adopted by the department of revenue pursuant to its general supervisory powers and control over the administration of the assessment and tax laws of the state (RCW 84.08.010(1)) and rule-making authority (RCW 84.08.070).

[Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 81-22-037 (Order PT 81-16), § 458-18-500, filed 10/30/81.]