
SENATE BILL 6206

State of Washington

61st Legislature

2010 Regular Session

By Senators Haugen and Kilmer

Read first time 01/11/10. Referred to Committee on Ways & Means.

1 AN ACT Relating to authorizing extensions of the due dates for
2 filing tax incentive accountability reports and surveys with the
3 department of revenue; amending RCW 82.32.590; and creating a new
4 section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 82.32.590 and 2009 c 461 s 7 are each amended to read
7 as follows:

8 (1) If the department finds that the failure of a taxpayer to file
9 an annual survey or annual report under RCW 82.04.4452, 82.32.5351,
10 82.32.545, 82.32.560, 82.32.570, 82.32.610, 82.32.620, 82.32.630,
11 82.32.632, 82.32.645, 82.32.650, ((82.32.630, 82.32.610,)) 82.60.070,
12 82.63.020, 82.82.020, ((82.32.632,)) or 82.74.040 by the due date was
13 the result of circumstances beyond the control of the taxpayer, the
14 department ((shall)) must extend the time for filing the survey or
15 report. ((Such)) The extension ((shall be)) is for a period of thirty
16 days from the date the department issues its written notification to
17 the taxpayer that it qualifies for an extension under this section.
18 The department may grant additional extensions as it deems proper.

1 (2) In making a determination whether the failure of a taxpayer to
2 file an annual survey or annual report by the due date was the result
3 of circumstances beyond the control of the taxpayer, the department
4 (~~shall~~) must be guided by rules adopted by the department for the
5 waiver or cancellation of penalties when the underpayment or untimely
6 payment of any tax was due to circumstances beyond the control of the
7 taxpayer.

8 (3)(a) Subject to the conditions in this subsection (3), a taxpayer
9 who fails to file an annual report or annual survey required under any
10 of the statutes listed in subsection (1) of this section by the due
11 date of the report or survey is entitled to an extension of the due
12 date. A request for an extension under this subsection (3) must be
13 made in writing to the department.

14 (b) To qualify for an extension under this subsection (3), a
15 taxpayer must have filed all annual reports and surveys, if any, due in
16 prior years under the statutes listed in subsection (1) of this section
17 by their respective due dates, beginning with annual reports and
18 surveys due in calendar year 2010.

19 (c) An extension under this subsection (3) is for ninety days from
20 the original due date of the annual report or survey.

21 (d) No taxpayer may be granted more than one ninety-day extension
22 under this subsection (3).

23 NEW SECTION. Sec. 2. Section 1 of this act applies to annual
24 surveys and reports due under any of the statutes listed in RCW
25 82.32.590(1) in calendar year 2011 and thereafter.

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