

---

SENATE BILL 6439

---

State of Washington

62nd Legislature

2012 Regular Session

By Senators Schoesler, Tom, Padden, Carrell, Haugen, Stevens, Kilmer, Delvin, Eide, King, Honeyford, Parlette, and Ericksen

Read first time 01/23/12. Referred to Committee on Ways & Means.

1 AN ACT Relating to directing real estate excise tax penalties to  
2 the general fund; and amending RCW 82.45.100.

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

4 **Sec. 1.** RCW 82.45.100 and 2010 1st sp.s. c 23 s 211 are each  
5 amended to read as follows:

6 (1) Payment of the tax imposed under this chapter is due and  
7 payable immediately at the time of sale, and if not paid within one  
8 month thereafter will bear interest from the time of sale until the  
9 date of payment.

10 (a) Interest imposed before January 1, 1999, is computed at the  
11 rate of one percent per month.

12 (b) Interest imposed after December 31, 1998, is computed on a  
13 monthly basis at the rate as computed under RCW 82.32.050(2). The rate  
14 so computed must be adjusted on the first day of January of each year  
15 for use in computing interest for that calendar year. The department  
16 must provide written notification to the county treasurers of the  
17 variable rate on or before December 1st of the year preceding the  
18 calendar year in which the rate applies.

1 (2) In addition to the interest described in subsection (1) of this  
2 section, if the payment of any tax is not received by the county  
3 treasurer or the department of revenue, as the case may be, within one  
4 month of the date due, there is assessed a penalty of five percent of  
5 the amount of the tax; if the tax is not received within two months of  
6 the date due, there will be assessed a total penalty of ten percent of  
7 the amount of the tax; and if the tax is not received within three  
8 months of the date due, there will be assessed a total penalty of  
9 twenty percent of the amount of the tax. The payment of the penalty  
10 described in this subsection is collectible from the seller only, and  
11 RCW 82.45.070 does not apply to the penalties described in this  
12 subsection.

13 (3) If the tax imposed under this chapter is not received by the  
14 due date, the transferee is personally liable for the tax, along with  
15 any interest as provided in subsection (1) of this section, unless an  
16 instrument evidencing the sale is recorded in the official real  
17 property records of the county in which the property conveyed is  
18 located.

19 (4) If upon examination of any affidavits or from other information  
20 obtained by the department or its agents it appears that all or a  
21 portion of the tax is unpaid, the department must assess against the  
22 taxpayer the additional amount found to be due plus interest and  
23 penalties as provided in subsections (1) and (2) of this section. The  
24 department must notify the taxpayer by mail, or electronically as  
25 provided in RCW 82.32.135, of the additional amount and the same  
26 becomes due and must be paid within thirty days from the date of the  
27 notice, or within such further time as the department may provide.

28 (5) No assessment or refund may be made by the department more than  
29 four years after the date of sale except upon a showing of:

30 (a) Fraud or misrepresentation of a material fact by the taxpayer;

31 (b) A failure by the taxpayer to record documentation of a sale or  
32 otherwise report the sale to the county treasurer; or

33 (c) A failure of the transferor or transferee to report the sale  
34 under RCW 82.45.090(2).

35 (6) Penalties collected on taxes due under this chapter under  
36 subsection (2) of this section and RCW 82.32.090 (2) through (8) must

1 be deposited in the (~~housing trust fund as described in chapter 43.185~~  
2 RCW) state general fund.

--- END ---