

SENATE BILL REPORT

SB 6223

As Passed Senate, February 12, 1998

Title: An act relating to filing with the state tax board.

Brief Description: Revising provisions for filing with the state tax board.

Sponsors: Senators McCaslin, Winsley, West, Haugen and Sellar; by request of Board of Tax Appeals.

Brief History:

Committee Activity: Government Operations: 1/27/98 [DP].
Passed Senate, 2/12/98, 46-0.

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Majority Report: Do pass.

Signed by Senators McCaslin, Chair; Hale, Vice Chair; Haugen, Horn, Patterson and T. Sheldon.

Staff: Genevieve Pisarski (786-7488)

Background: The Board of Tax Appeals seeks two revisions to the requirements for an appeal. Currently, property tax laws establish timeliness on the basis of the postmark, and excise tax laws are silent on this point. Currently, appellants are responsible for timely notice to other parties, and first-time appellants have problems meeting this requirement.

Summary of Bill: The postmark date is the date of filing for all notices of appeal. The board sends a copy of the notice of appeal to all named parties within 30 days.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: Uniform notice of appeal requirements are beneficial.

Testimony Against: None.

Testified: Glen Hudson, Washington Association of Realtors (pro).