

CERTIFICATION OF ENROLLMENT

HOUSE BILL 2515

56th Legislature  
2000 Regular Session

Passed by the House February 10, 2000  
Yeas 97 Nays 0

\_\_\_\_\_  
**Speaker of the House of Representatives**

\_\_\_\_\_  
**Speaker of the House of Representatives**

Passed by the Senate March 2, 2000  
Yeas 45 Nays 0

\_\_\_\_\_  
**President of the Senate**

Approved

\_\_\_\_\_  
Governor of the State of Washington

CERTIFICATE

We, Timothy A. Martin and Cynthia Zehnder, Co-Chief Clerks of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2515** as passed by the House of Representatives and the Senate on the dates hereon set forth.

\_\_\_\_\_  
**Chief Clerk**

\_\_\_\_\_  
**Chief Clerk**

FILED

Secretary of State  
State of Washington

---

HOUSE BILL 2515

---

Passed Legislature - 2000 Regular Session

State of Washington

56th Legislature

2000 Regular Session

By Representatives Stensen, Cox, Cooper, Thomas and Hurst; by request of Department of Revenue

Read first time 01/14/2000. Referred to Committee on Finance.

1 AN ACT Relating to simplifying estate tax penalties; amending RCW  
2 83.100.070; and providing an effective date.

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

4 **Sec. 1.** RCW 83.100.070 and 1997 c 136 s 1 are each amended to read  
5 as follows:

6 (1) Any tax due under this chapter which is not paid by the due  
7 date under RCW 83.100.060(1) shall bear interest at the rate of twelve  
8 percent per annum from the date the tax is due until the date of  
9 payment.

10 (2) Interest imposed under this section for periods after January  
11 1, 1997, shall be computed at the rate as computed under RCW  
12 82.32.050(2). The rate so computed shall be adjusted on the first day  
13 of January of each year.

14 (3)(a) If the Washington return is not filed when due under RCW  
15 83.100.050(~~(, then)~~) and the person required to file the federal return  
16 (~~(shall pay, in addition to interest, a penalty equal to five percent~~  
17 ~~of the tax due for each month after the date the return is due until~~  
18 ~~filed. No penalty may exceed twenty-five percent of the tax due)~~)  
19 voluntarily reports the filing and files both the state and federal

1 estate tax returns with the department, no penalty is imposed on the  
2 person required to file the federal return.

3 (b) If the Washington return is not filed when due under RCW  
4 83.100.050 and the person required to file the federal return does not  
5 file a return with the department before the department notifies the  
6 person in writing that the department has determined that the person  
7 has not filed a state estate tax return, the person required to file  
8 the federal return shall pay, in addition to interest, a penalty equal  
9 to five percent of the tax due for each month after the date the return  
10 is due until filed. However, in no instance may the penalty exceed the  
11 lesser of twenty-five percent of the tax due or one thousand five  
12 hundred dollars.

13 (c) If the department finds that a return due under this chapter  
14 has not been filed by the due date, and the delinquency was the result  
15 of circumstances beyond the control of the responsible person, the  
16 department shall waive or cancel any penalties imposed under this  
17 chapter with respect to the filing of such a tax return. The  
18 department shall adopt rules for the waiver or cancellation of the  
19 penalties imposed by this section.

20 NEW SECTION. Sec. 2. This act takes effect July 1, 2000.

--- END ---