

SB 5697 - DIGEST

Provides that if the department finds that the failure of a taxpayer to file an annual survey under RCW 82.04.4452 by the due date was the result of circumstances beyond the control of the taxpayer, the department shall extend the time for filing the survey. Such extension shall be for a period of thirty days from the date the department issues its written notification to the taxpayer that it qualifies for an extension under this act. The department may grant additional extensions as it deems proper.

Requires that, in making a determination whether the failure of a taxpayer to file an annual survey by the due date was the result of circumstances beyond the control of the taxpayer, the department shall be guided by WAC 458-20-228 relating to the waiver or cancellation of penalties when the underpayment or untimely payment of any tax was due to circumstances beyond the control of the taxpayer.

Provides that a person who owes additional tax as a result of this act is liable for interest, but not penalties as provided in RCW 82.32.090 (1) and (2), if the entire additional tax liability is paid in full to the department of revenue before January 1, 2006.

Provides that persons who fail to repay the full amount of additional tax owed as a result of this act before January 1, 2006, are subject to all applicable penalties and interest as provided in chapter 82.32 RCW on the additional tax owing after December 31, 2005.

Expires December 31, 2010.