

CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 3283

Chapter 184, Laws of 2008

60th Legislature
2008 Regular Session

EXCISE TAXES--DELINQUENT--MILITARY PERSONNEL

EFFECTIVE DATE: 06/12/08

Passed by the House March 8, 2008
Yeas 93 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate March 5, 2008
Yeas 47 Nays 0

BRAD OWEN

President of the Senate

Approved March 27, 2008, 10:38 a.m.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 3283** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

Chief Clerk

FILED

March 28, 2008

**Secretary of State
State of Washington**

SUBSTITUTE HOUSE BILL 3283

AS AMENDED BY THE SENATE

Passed Legislature - 2008 Regular Session

State of Washington 60th Legislature 2008 Regular Session

By House Finance (originally sponsored by Representatives Herrera, Takko, Orcutt, Hurst, Eddy, Sump, Ericks, Fromhold, McCoy, Hudgins, Kelley, Kessler, Dunn, Ormsby, Linville, Roach, and McCune)

READ FIRST TIME 02/12/08.

1 AN ACT Relating to relieving active duty military personnel of
2 interest and penalties on delinquent excise taxes; and adding a new
3 section to chapter 82.32 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32 RCW
6 to read as follows:

7 (1) Subject to the requirements in subsections (2) through (4) of
8 this section, the department shall waive or cancel interest and
9 penalties imposed under this chapter if the interest and penalties are:

10 (a) Imposed during any period of armed conflict; and

11 (b) Imposed on a taxpayer where a majority owner of the taxpayer is
12 an individual who is on active duty in the military, and the individual
13 is participating in a conflict and assigned to a duty station outside
14 the territorial boundaries of the United States.

15 (2) To receive a waiver or cancellation of interest and penalties
16 under this section, the taxpayer must submit to the department a copy
17 of the individual's deployment orders for deployment outside the
18 territorial boundaries of the United States.

1 (3) The department may not waive or cancel interest and penalties
2 under this section if the gross income of the business exceeded one
3 million dollars in the calendar year prior to the individual's initial
4 deployment outside the United States for the armed conflict. The
5 department may not waive or cancel interest and penalties under this
6 section for a taxpayer for more than twenty-four months.

7 (4) During any period of armed conflict, for any notice sent to a
8 taxpayer that requires a payment of interest, penalties, or both, the
9 notice must clearly indicate on or in the notice that interest and
10 penalties may be waived under this section for qualifying taxpayers.

Passed by the House March 8, 2008.

Passed by the Senate March 5, 2008.

Approved by the Governor March 27, 2008.

Filed in Office of Secretary of State March 28, 2008.