

CERTIFICATION OF ENROLLMENT

SENATE BILL 6206

Chapter 137, Laws of 2010

61st Legislature
2010 Regular Session

TAX INCENTIVE ACCOUNTABILITY REPORTS AND SURVEYS--FILING DUE DATES

EFFECTIVE DATE: 06/10/10

Passed by the Senate March 8, 2010
YEAS 46 NAYS 0

BRAD OWEN

President of the Senate

Passed by the House March 3, 2010
YEAS 98 NAYS 0

FRANK CHOPP

Speaker of the House of Representatives

Approved March 19, 2010, 2:06 p.m.

CHRISTINE GREGOIRE

Governor of the State of Washington

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SENATE BILL 6206** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

Secretary

FILED

March 19, 2010

**Secretary of State
State of Washington**

SENATE BILL 6206

AS AMENDED BY THE HOUSE

Passed Legislature - 2010 Regular Session

State of Washington 61st Legislature 2010 Regular Session

By Senators Haugen and Kilmer

Read first time 01/11/10. Referred to Committee on Ways & Means.

1 AN ACT Relating to authorizing extensions of the due dates for
2 filing tax incentive accountability reports and surveys with the
3 department of revenue; amending RCW 82.32.590; and creating a new
4 section.

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

6 **Sec. 1.** RCW 82.32.590 and 2009 c 461 s 7 are each amended to read
7 as follows:

8 (1) If the department finds that the failure of a taxpayer to file
9 an annual survey under RCW 82.32. . . . (section 102, chapter . . . ,
10 Laws of 2010, (SHB 3066)) or annual report under ~~((RCW 82.04.4452,~~
11 ~~82.32.5351, 82.32.650, 82.32.630, 82.32.610, 82.82.020, 82.32.632, or~~
12 ~~82.74.040))~~ RCW 82.32. . . . (section 103, chapter . . . , Laws of 2010,
13 (SHB 3066)) by the due date was the result of circumstances beyond the
14 control of the taxpayer, the department ~~((shall))~~ must extend the time
15 for filing the survey or report. ~~((Such))~~ The extension ~~((shall be))~~
16 is for a period of thirty days from the date the department issues its
17 written notification to the taxpayer that it qualifies for an extension
18 under this section. The department may grant additional extensions as
19 it deems proper.

1 (2) In making a determination whether the failure of a taxpayer to
2 file an annual survey or annual report by the due date was the result
3 of circumstances beyond the control of the taxpayer, the department
4 (~~shall~~) must be guided by rules adopted by the department for the
5 waiver or cancellation of penalties when the underpayment or untimely
6 payment of any tax was due to circumstances beyond the control of the
7 taxpayer.

8 (3)(a) Subject to the conditions in this subsection (3), a taxpayer
9 who fails to file an annual report or annual survey required under
10 subsection (1) of this section by the due date of the report or survey
11 is entitled to an extension of the due date. A request for an
12 extension under this subsection (3) must be made in writing to the
13 department.

14 (b) To qualify for an extension under this subsection (3), a
15 taxpayer must have filed all annual reports and surveys, if any, due in
16 prior years under subsection (1) of this section by their respective
17 due dates, beginning with annual reports and surveys due in calendar
18 year 2010.

19 (c) An extension under this subsection (3) is for ninety days from
20 the original due date of the annual report or survey.

21 (d) No taxpayer may be granted more than one ninety-day extension
22 under this subsection (3).

23 NEW SECTION. Sec. 2. Section 1 of this act applies to annual
24 surveys and reports due under any of the statutes listed in RCW
25 82.32.590(1) in calendar year 2011 and thereafter.

Passed by the Senate March 8, 2010.

Passed by the House March 3, 2010.

Approved by the Governor March 19, 2010.

Filed in Office of Secretary of State March 19, 2010.