CERTIFICATION OF ENROLLMENT

SUBSTITUTE HOUSE BILL 2149

Chapter 59, Laws of 2012

62nd Legislature
2012 Regular Session

PROPERTY TAXES--WAIVER OF PENALTIES

EFFECTIVE DATE: 03/20/12

Passed by the House February 9, 2012
Yea 92  Nay 1

FRANK CHOPP
Speaker of the House of Representatives

Passed by the Senate March 8, 2012
Yea 49  Nay 0

BRAD OWEN
President of the Senate

Approved March 20, 2012, 1:35 p.m.

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 2149 as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER
Chief Clerk

FILED
March 20, 2012

CHRISTINE GREGOIRE
Governor of the State of Washington

SECRETARY OF STATE
State of Washington
AN ACT Relating to personal property tax assessment administration, authorizing waiver of penalties and interest under specified circumstances; amending RCW 84.40.130; and declaring an emergency.

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

Sec. 1. RCW 84.40.130 and 2004 c 79 s 5 are each amended to read as follows:

(1) If any person or corporation ((shall)) fails or refuses to deliver to the assessor, on or before the date specified in RCW 84.40.040, a list of the taxable personal property which is required to be listed under this chapter, unless it is shown that such failure is due to reasonable cause and not due to ((wilful)) willful neglect, there ((shall)) must be added to the amount of tax assessed against the taxpayer on account of such personal property five percent of the amount of such tax, not to exceed fifty dollars per calendar day, if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues not exceeding twenty-five percent in the aggregate. Such penalty ((shall)) must be collected in the same manner as the tax
to which it is added and distributed in the same manner as other
property tax interest and penalties.

(2) If any person or corporation ((shall wilfully)) willfully gives
a false or fraudulent list, schedule or statement required by this
chapter, or ((shall)), with intent to defraud, fails or refuses to
deliver any list, schedule or statement required by this chapter, such
person or corporation ((shall be)) is liable for the additional tax
properly due or, in the case of ((wilful)) willful failure or refusal
to deliver such list, schedule or statement, the total tax properly
due; and in addition such person or corporation ((shall be)) is liable
for a penalty of one hundred percent of such additional tax or total
tax as the case may be. Such penalty ((shall be)) is in lieu of the
penalty provided for in subsection (1) of this section. A person or
corporation giving a false list, schedule or statement ((shall)) is not
((be)) subject to this penalty if it is shown that the
misrepresentations contained therein are entirely attributable to
reasonable cause. The taxes and penalties provided for in this
subsection ((shall)) must be recovered in an action in the name of the
state of Washington on the complaint of the county assessor or the
county legislative authority and ((shall)) must, when collected, be
paid into the county treasury to the credit of the current expense
fund. The provisions of this subsection ((shall be)) are additional
and supplementary to any other provisions of law relating to recovery
of property taxes.

(3)(a) The county legislative authority may authorize the assessor
to waive penalties otherwise due under this section for assessment
years 2011 and prior for a person or corporation failing or refusing to
deliver to the assessor a list of taxable personal property, if all of
the following circumstances are met:

(i) On or before July 1, 2012, the taxpayer files with the
assessor:

(A) A correct list and statement of the taxable personal property
required to be listed under this chapter; and

(B) A completed application for penalty waiver in the form and
manner prescribed by the assessor; and

(ii) On or before September 1, 2012, the taxpayer remits full
payment to the county of the entire balance due on all tax liabilities
for which a penalty waiver under this section is requested, other than the penalty amount eligible for waiver under this section.

(b) A taxpayer receiving penalty relief under this subsection (3) may not seek a refund or otherwise challenge the amount of any tax liability paid under (a)(ii) of this subsection (3). Personal property listed under (a)(i) of this subsection (3) is subject to verification by the assessor, and any unreported or misreported property discovered by the assessor remains subject to taxes, penalties, and interest.

NEW SECTION. Sec. 2. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately.

Passed by the House February 9, 2012.
Passed by the Senate March 8, 2012.
Approved by the Governor March 20, 2012.
Filed in Office of Secretary of State March 20, 2012.