
SUBSTITUTE HOUSE BILL 1539

State of Washington

64th Legislature

2015 Regular Session

By House Finance (originally sponsored by Representatives Moeller and Wylie)

READ FIRST TIME 02/27/15.

1 AN ACT Relating to hardship property tax waivers for interest and
2 penalties; and amending RCW 84.56.025 and 42.56.360.

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

4 **Sec. 1.** RCW 84.56.025 and 2014 c 13 s 2 are each amended to read
5 as follows:

6 (1) The interest and penalties for delinquencies on property
7 taxes must be waived by the county treasurer if the notice for these
8 taxes due, as provided in RCW 84.56.050, was not sent to a taxpayer
9 due to error by the county or the United States postal service. Where
10 waiver of interest and penalties has occurred, the full amount of
11 interest and penalties must be reinstated if the taxpayer fails to
12 pay the delinquent taxes within thirty-five days of (~~receiving~~
13 ~~notice that the taxes are due~~) the postmark date or message
14 submission time stamp on the notice of taxes due sent by the county
15 treasurer to the taxpayer. Each county treasurer must, subject to
16 guidelines prepared by the department of revenue, establish
17 administrative procedures to determine if taxpayers are eligible for
18 this waiver. Before allowing a waiver due to error by the United
19 States postal service, the county treasurer may require an affidavit
20 signed by the taxpayer.

1 (2) In addition to the waiver under subsection (1) of this
2 section, the interest and penalties for delinquencies on property
3 taxes must be waived by the county treasurer under the following
4 circumstances:

5 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
6 the due date on the taxpayer's personal residence because of hardship
7 caused by the death of the taxpayer's spouse or member of the
8 taxpayer's immediate family including, but not limited to, a
9 household member, grandparent, parent, sibling, child, or grandchild
10 if the taxpayer notifies the county treasurer of the hardship within
11 sixty days of the tax due date; or

12 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
13 the due date on the taxpayer's parent's or stepparent's personal
14 residence because of hardship caused by the death of the taxpayer's
15 parent or stepparent if the taxpayer notifies the county treasurer of
16 the hardship within sixty days of the tax due date.

17 (3) In addition to the waivers under subsections (1) and (2) of
18 this section, the county treasurer, at his or her discretion, may
19 waive interest and penalties for delinquencies on property taxes
20 where the taxpayer paid an erroneous amount due to apparent taxpayer
21 error and the taxpayer pays the delinquent taxes within thirty-five
22 days of ((receiving notice that the taxes are due)) the postmark date
23 or message submission time stamp on the notice of taxes due sent by
24 the county treasurer to the taxpayer.

25 (4) Before allowing a hardship waiver under subsection (2) of
26 this section, the county treasurer may require a copy of the death
27 certificate along with an affidavit signed by the taxpayer.

28 (5)(a) The interest and penalties for delinquencies on property
29 taxes may be waived by the county treasurer under the following
30 circumstances:

31 (i) The taxpayer fails to make one payment under RCW 84.56.020 by
32 the due date on the taxpayer's personal residence because of hardship
33 caused by the serious illness of the taxpayer's spouse or member of
34 the taxpayer's immediate family including, but not limited to, a
35 household member, grandparent, parent, sibling, child, or grandchild;
36 or

37 (ii) The taxpayer fails to make one payment under RCW 84.56.020
38 by the due date on the taxpayer's personal residence because of
39 hardship caused by incapacity or disability, including inability to
40 manage property and affairs effectively for reasons such as, but not

1 limited to, mental incapacity, developmental disability, or serious
2 physical illness.

3 (b)(i) Before allowing a hardship waiver under this subsection
4 (5), the county treasurer may require documentation from a physician
5 along with an affidavit signed by the taxpayer.

6 (ii) Documentation provided under (b)(i) of this subsection is
7 exempt from public disclosure under the public records act.

8 (6) The interest and penalties for delinquencies on property
9 taxes may be waived by the county treasurer if the taxpayer fails to
10 make one payment under RCW 84.56.020 by the due date on the
11 taxpayer's personal residence because of hardship caused by natural
12 disaster, such as a flood or earthquake. Before allowing a hardship
13 waiver under this subsection (6), the county treasurer may require an
14 affidavit signed by the taxpayer.

15 (7) Under subsections (5) and (6) of this section, a taxpayer
16 must request a waiver and must pay the taxes within thirty-five days
17 of the postmark date or message submission time stamp on the notice
18 of taxes due sent by the county treasurer to the taxpayer. Interest
19 and penalties must be reinstated if the taxpayer fails to pay the
20 delinquent taxes by the due date if a waiver is not requested and the
21 taxes are not paid within thirty-five days of the postmark date or
22 message submission time stamp on the notice of taxes due sent by the
23 county treasurer to the taxpayer.

24 **Sec. 2.** RCW 42.56.360 and 2014 c 223 s 17 are each amended to
25 read as follows:

26 (1) The following health care information is exempt from
27 disclosure under this chapter:

28 (a) Information obtained by the pharmacy quality assurance
29 commission as provided in RCW 69.45.090;

30 (b) Information obtained by the pharmacy quality assurance
31 commission or the department of health and its representatives as
32 provided in RCW 69.41.044, 69.41.280, and 18.64.420;

33 (c) Information and documents created specifically for, and
34 collected and maintained by a quality improvement committee under RCW
35 43.70.510, 70.230.080, or 70.41.200, or by a peer review committee
36 under RCW 4.24.250, or by a quality assurance committee pursuant to
37 RCW 74.42.640 or 18.20.390, or by a hospital, as defined in RCW
38 43.70.056, for reporting of health care-associated infections under
39 RCW 43.70.056, a notification of an incident under RCW 70.56.040(5),

1 and reports regarding adverse events under RCW 70.56.020(2)(b),
2 regardless of which agency is in possession of the information and
3 documents;

4 (d)(i) Proprietary financial and commercial information that the
5 submitting entity, with review by the department of health,
6 specifically identifies at the time it is submitted and that is
7 provided to or obtained by the department of health in connection
8 with an application for, or the supervision of, an antitrust
9 exemption sought by the submitting entity under RCW 43.72.310;

10 (ii) If a request for such information is received, the
11 submitting entity must be notified of the request. Within ten
12 business days of receipt of the notice, the submitting entity shall
13 provide a written statement of the continuing need for
14 confidentiality, which shall be provided to the requester. Upon
15 receipt of such notice, the department of health shall continue to
16 treat information designated under this subsection (1)(d) as exempt
17 from disclosure;

18 (iii) If the requester initiates an action to compel disclosure
19 under this chapter, the submitting entity must be joined as a party
20 to demonstrate the continuing need for confidentiality;

21 (e) Records of the entity obtained in an action under RCW
22 18.71.300 through 18.71.340;

23 (f) Complaints filed under chapter 18.130 RCW after July 27,
24 1997, to the extent provided in RCW 18.130.095(1);

25 (g) Information obtained by the department of health under
26 chapter 70.225 RCW;

27 (h) Information collected by the department of health under
28 chapter 70.245 RCW except as provided in RCW 70.245.150;

29 (i) Cardiac and stroke system performance data submitted to
30 national, state, or local data collection systems under RCW
31 70.168.150(2)(b);

32 (j) All documents, including completed forms, received pursuant
33 to a wellness program under RCW 41.04.362, but not statistical
34 reports that do not identify an individual; (~~and~~)

35 (k) Data and information exempt from disclosure under RCW
36 43.371.040; and

37 (l) Documentation provided under RCW 84.56.025.

38 (2) Chapter 70.02 RCW applies to public inspection and copying of
39 health care information of patients.

1 (3)(a) Documents related to infant mortality reviews conducted
2 pursuant to RCW 70.05.170 are exempt from disclosure as provided for
3 in RCW 70.05.170(3).

4 (b)(i) If an agency provides copies of public records to another
5 agency that are exempt from public disclosure under this subsection
6 (3), those records remain exempt to the same extent the records were
7 exempt in the possession of the originating entity.

8 (ii) For notice purposes only, agencies providing exempt records
9 under this subsection (3) to other agencies may mark any exempt
10 records as "exempt" so that the receiving agency is aware of the
11 exemption, however whether or not a record is marked exempt does not
12 affect whether the record is actually exempt from disclosure.

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