

**RCW 67.08.130 Failure to make report—Additional tax—Hearing—Disciplinary action.** Whenever any licensee shall fail to make a report of any event within the time prescribed by this chapter or when such report is unsatisfactory to the department, the director may examine the books and records of such licensee; he or she may subpoena and examine under oath any officer of such licensee and such other person or persons as he or she may deem necessary to a determination of the total gross receipts from any event and the amount of tax thereon. If, upon the completion of such examination it shall be determined that an additional tax is due, notice thereof shall be served upon the licensee, providing the licensee with an opportunity to request a hearing under chapter 34.05 RCW. The failure to request a hearing within twenty days of service of the notice constitutes a default, whereupon the director will enter a decision on the facts available. Failure to pay such additional tax within twenty days after service of a final order constitutes unprofessional conduct and the licensee may be subject to disciplinary action against its license and shall be disqualified from receiving any new license. [2002 c 86 § 311; 1997 c 205 § 13; 1993 c 278 § 23; 1933 c 184 § 19; RRS § 8276-19.]

**Effective dates—2002 c 86:** See note following RCW 18.08.340.

**Part headings not law—Severability—2002 c 86:** See RCW 18.235.902 and 18.235.903.