

**RCW 84.68.050 Venue of action—Intercounty property.** The action for the recovery of taxes so paid under protest shall be brought in the superior court of the county wherein the tax was collected or, for actions solely against one county, in any superior court permitted under RCW 36.01.050, or in any federal court of competent jurisdiction: PROVIDED, That where the property against which the tax is levied consists of the operating property of a railroad company, telegraph company or other public service company whose operating property is located in more than one county and is assessed as a unit by any state board or state officer or officers, the complaining taxpayer may institute such action in the superior court of any one of the counties in which such tax is payable, or in any federal court of competent jurisdiction, and may join as parties defendant in said action all of the counties to which the tax or taxes levied upon such operating property were paid or are payable, and may recover in one action from each of the county defendants the amount of the tax, or any portion thereof, so paid under protest, and adjudged to have been unlawfully collected, together with interest thereon at the rate specified in RCW 84.69.100 from date of payment, and costs of suit. [2023 c 81 § 2; 1989 c 378 § 29; 1961 c 15 § 84.68.050. Prior: 1937 c 11 § 3; 1931 c 62 § 5; RRS § 11315-5.]

**Findings—Intent—2023 c 81:** "The legislature finds that, in *Hardel Mut. Plywood Corp. v. Lewis Cty.*, 200 Wn.2d 199 (2022), the state supreme court held that RCW 36.01.050 did not apply to tax refund lawsuits against counties despite the legislature's intent that it apply to "all actions against any county." Therefore, the legislature finds it necessary to reaffirm the legislature's intent to provide all plaintiffs with actions against counties access to a neutral forum by clarifying that RCW 84.68.050 and 36.01.050 both apply to allow taxpayers a choice of venue in tax refund lawsuits. The legislature intends to make this amendment retroactively and prospectively to conform the venue provisions applying to tax refund lawsuits against counties to the original intent of the legislature." [2023 c 81 § 1.]

**Application—2023 c 81:** "The purpose of this act is curative and remedial, and it applies retroactively and prospectively to all actions filed under RCW 84.68.050, regardless of when they were filed. Any change in venue as a result of *Hardel Mut. Plywood Corp. v. Lewis Cty.*, 200 Wn.2d 199 (2022) may be reversed at the motion of the plaintiff." [2023 c 81 § 3.]

**Effective date—2023 c 81:** "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 [April 13, 2023]." [2023 c 81 § 4.]