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SENATE BILL 5310

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State of Washington

52nd Legislature

1991 Regular Session

By Senators L. Smith, Bauer, Barr, Sutherland, Saling, Craswell, McCaslin and Johnson.

Read first time January 28, 1991. Referred to Committee on Governmental Operations.

1 AN ACT Relating to actions by another state to enforce tax  
2 liability; amending RCW 4.24.140; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** It is the policy of this state to ensure  
5 the well-being of its citizens by protecting them from income tax  
6 imposed by other states on the retirement income received while the  
7 citizens are residents of the state of Washington. For that reason,  
8 courts should be prohibited from imposing such taxes.

9 **Sec. 2.** RCW 4.24.140 and 1951 c 166 s 1 are each amended to read  
10 as follows:

11 The courts of the state shall recognize and enforce the liability  
12 for taxes lawfully imposed by the laws of any other state which extends  
13 a like comity in respect to the liability for taxes lawfully imposed by  
14 the laws of this state and the officials of such state are hereby

1 authorized to bring an action in all the courts of this state for the  
2 collection of such taxes: PROVIDED, That the courts of this state  
3 shall not recognize claims for such taxes against this state or any of  
4 its political subdivisions: PROVIDED, FURTHER, That the courts of this  
5 state shall not recognize claims for such tax against any citizen of  
6 this state for failure to pay another state's income tax on benefits  
7 received from a pension or other retirement plan to the extent such  
8 benefits were received while the citizen was a Washington resident:  
9 PROVIDED, FURTHER, That the time limitations upon the bringing of such  
10 actions which may be imposed by the laws of such other state shall not  
11 be tolled by the absence from such state of the person from whom the  
12 taxes are sought. The certificate of the secretary of state of such  
13 other state to the effect that such officials have the authority to  
14 collect the taxes sought to be recovered by such action shall be  
15 conclusive proof of that authority.