
SENATE BILL 5572

State of Washington

54th Legislature

1995 Regular Session

By Senators Hochstatter and Schow

Read first time 01/26/95. Referred to Committee on Education.

1 AN ACT Relating to tax reimbursements for education; adding a new
2 chapter to Title 84 RCW; adding a new chapter to Title 82 RCW;
3 prescribing penalties; creating a new section; and declaring an
4 emergency.

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

6 NEW SECTION. **Sec. 1.** A person is entitled to a reimbursement of
7 one-half of the total amount of state property taxes paid in the
8 calendar year preceding the calendar year in which a claim is filed, in
9 accordance with the following:

10 (1) The person claiming the reimbursement or his or her spouse must
11 have provided home schooling to or paid for private schooling for
12 children living in the residence during the year in which the property
13 taxes were paid;

14 (2) The person claiming the reimbursement must provide proof of the
15 requirements of subsection (1) of this section as provided by the
16 department by rule;

17 (3) The property taxes must have been imposed upon a residence that
18 was occupied by the person claiming the reimbursement as a principal
19 place of residence as of January 1st of the year for which the

1 reimbursement is claimed. A person who sells, transfers, moves, or is
2 displaced from his or her residence may transfer his or her
3 reimbursement status to a replacement residence, but a claimant may not
4 receive a reimbursement on more than one residence in a year; and

5 (4) The person claiming the reimbursement must have owned, at the
6 time of filing, in fee, as a life estate, or by contract purchase, the
7 residence on which the property taxes have been imposed or if the
8 person claiming the reimbursement lives in a cooperative housing
9 association, corporation, or partnership, the person must own a share
10 in the association, corporation, or partnership representing the unit
11 or portion of the structure in which the person resides. For purposes
12 of this subsection, a residence owned by a marital community or owned
13 by cotenants is deemed to be owned by each spouse or cotenant, and a
14 lease for life is deemed a life estate.

15 NEW SECTION. **Sec. 2.** Unless the context clearly requires
16 otherwise, the definitions in this section apply throughout this
17 chapter.

18 (1) "Cotenant" means a person who resides with the person claiming
19 the reimbursement and who has an ownership interest in the residence.

20 (2) "Department" means the state department of revenue.

21 (3) "Home schooling" means home-based instruction for a majority of
22 the school year, which instruction meets the requirements of RCW
23 28A.225.010 and chapter 28A.200 RCW.

24 (4) "Private schooling" means attendance for a majority of the
25 school year at a private school that meets the requirements of chapter
26 28A.195 RCW.

27 (5) "Residence" means a single-family dwelling unit whether the
28 unit is separate or part of a multiunit dwelling, including the land on
29 which the dwelling stands not to exceed one acre, and includes a mobile
30 home that has substantially lost its identity as a mobile unit by
31 virtue of its being fixed in location upon land owned or leased by the
32 owner of the mobile home and placed on a foundation, posts or blocks,
33 with fixed pipe, connections with sewer, water, or other utilities.
34 "Residence" includes a share ownership in a cooperative housing
35 association, corporation, or partnership if the person claiming
36 reimbursement can establish that his or her share represents the
37 specific unit or portion of the structure in which he or she resides.
38 "Residence" also includes a single-family dwelling situated upon lands

1 the fee of which is vested in the United States or an instrumentality
2 of the United States including an Indian tribe or in the state of
3 Washington.

4 NEW SECTION. **Sec. 3.** A person must make and file a claim for
5 reimbursement under section 1 of this act at any time during the year
6 following the year taxes were paid and solely upon forms as prescribed
7 and furnished by the department.

8 If the department finds that the applicant does not meet the
9 qualifications set forth in section 1 of this act, the department shall
10 deny the reimbursement, but the denial may be appealed to the
11 department in the same manner as excise tax appeals under chapter 82.32
12 RCW. If the applicant had received a reimbursement in prior years
13 based on erroneous information, the reimbursed amount must be collected
14 subject to the penalties provided in RCW 84.40.130 for a period not to
15 exceed three years.

16 The department and each local assessor shall publicize the
17 qualifications and manner of making claims under this chapter through
18 communications media, including such paid advertisements or notices as
19 the department deems appropriate. Notice of the qualifications, method
20 of making applications, and availability of further information must be
21 included on or with property tax statements and revaluation notices for
22 all residential property including mobile homes.

23 NEW SECTION. **Sec. 4.** (1) A person entitled to a reimbursement or
24 the person's attorney in fact must make and sign all claims for
25 reimbursement.

26 (2) If the taxpayer is unable to submit his or her own claim, a
27 duly authorized agent or a guardian or other person charged with the
28 care of the person or property of the taxpayer must submit the claim.

29 (3) A person signing a false claim with the intent to defraud is
30 subject to the penalties provided in chapter 9A.72 RCW for false
31 swearing.

32 NEW SECTION. **Sec. 5.** Relief under this chapter is in addition to
33 any other relief provided by law.

1 NEW SECTION. **Sec. 6.** (1) The department shall adopt such rules
2 and prescribe such forms as are necessary and appropriate for
3 implementation and administration of this chapter.

4 (2) The department may conduct such audits of the administration of
5 this chapter and the claims for reimbursement filed under this chapter
6 as it considers necessary.

7 NEW SECTION. **Sec. 7.** A person is entitled to reimbursement of
8 state retail sales and use taxes paid in the calendar year preceding
9 the calendar year in which a claim is filed, in accordance with the
10 following:

11 (1) The person claiming the reimbursement or his or her spouse must
12 have provided home schooling to or paid for private schooling for
13 children living in the person's residence during the year in which the
14 taxes were paid;

15 (2) The amount of the reimbursement shall be equal to the lesser
16 of: (a) Two hundred fifty dollars; or (b) the total monetary
17 expenditures made by the person for the purposes of providing home
18 schooling or private schooling for children living in the person's
19 residence during the year in which the taxes were paid. However, for
20 expenditures made in 1995, the total reimbursement may not exceed one
21 hundred twenty-five dollars; and

22 (3) The person claiming the reimbursement must provide proof of the
23 requirements of this chapter as provided by rule of the department.

24 NEW SECTION. **Sec. 8.** The definitions in section 2 of this act
25 apply equally to this chapter.

26 NEW SECTION. **Sec. 9.** A person must make and file a claim for
27 reimbursement under section 6 of this act at any time during the year
28 following the year taxes were paid and solely upon forms as prescribed
29 and furnished by the department.

30 If the department finds that the applicant does not meet the
31 qualifications set forth in this section, the department shall deny the
32 reimbursement, but the denial may be appealed to the department in the
33 same manner as excise tax appeals under chapter 82.32 RCW. If the
34 applicant had received a reimbursement in prior years based on
35 erroneous information, the reimbursed amount must be collected subject

1 to the penalties provided in RCW 84.40.130 for a period not to exceed
2 three years.

3 The department shall publicize the qualifications and manner of
4 making claims under this chapter through communications media,
5 including such paid advertisements or notices as the department deems
6 appropriate.

7 NEW SECTION. **Sec. 10.** (1) A person entitled to a reimbursement or
8 the person's attorney in fact must make and sign all claims for
9 reimbursement.

10 (2) If the taxpayer is unable to submit his or her own claim, a
11 duly authorized agent or a guardian or other person charged with the
12 care of the person or property of the taxpayer must submit the claim.

13 (3) A person signing a false claim with the intent to defraud is
14 subject to the penalties provided in chapter 9A.72 RCW for false
15 swearing.

16 NEW SECTION. **Sec. 11.** Relief under this chapter is in addition to
17 any other relief provided by law.

18 NEW SECTION. **Sec. 12.** The department shall adopt such rules and
19 prescribe such forms as are necessary and appropriate for
20 implementation and administration of this chapter.

21 NEW SECTION. **Sec. 13.** (1) Sections 1 through 6 of this act shall
22 constitute a new chapter in Title 84 RCW.

23 (2) Sections 7 through 12 of this act shall constitute a new
24 chapter in Title 82 RCW.

25 NEW SECTION. **Sec. 14.** (1) Sections 1 through 6 of this act apply
26 to taxes levied in 1995 for collection in 1996 and thereafter.

27 (2) Sections 7 through 12 of this act apply to expenditures made
28 after July 1, 1995, and thereafter.

29 NEW SECTION. **Sec. 15.** This act is necessary for the immediate
30 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect immediately.

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