

SB 5341 - DIGEST

Requires a person claiming a tax credit under chapter 82.62 RCW to file a complete annual survey with the department of revenue. The survey is due by April 30th of the year following any calendar year in which a person becomes eligible to claim the tax credit. Except as otherwise provided by law, if a person claims a tax credit that requires an annual survey but fails to submit a complete annual survey by the due date of the survey or any extension under RCW 82.32.590, the department of revenue must declare the amount of the tax credit claimed for the previous calendar year to be immediately due. The department of revenue must assess interest, but not penalties, on the amounts due.