

---

## Civil Rights & Judiciary Committee

---

### HB 1572

**Brief Description:** Concerning venue for actions for the recovery of taxes.

**Sponsors:** Representatives Springer and Orcutt.

**Brief Summary of Bill**

- Authorizes actions against counties for recovery of taxes paid under protest to be filed in the superior court of either of the two nearest judicial districts as an alternative to filing in the county where the tax was collected or in federal court.

**Hearing Date:** 2/1/23

**Staff:** John Burzynski (786-7133).

**Background:**

Venue is the proper or a possible place for a lawsuit to proceed, usually because the place has some connection either with the events that gave rise to the litigation or with the plaintiff or defendant.

The venue statute governing claims against counties provides, in relevant part, that legal actions against a county may be filed in the superior court of such county, or in the superior court of either of the two nearest judicial districts.

In contrast, the venue statute governing tax refund claims provides, in relevant part, that legal actions for the recovery of taxes paid under protest must be brought in the superior court of the county wherein the tax was collected or in any federal court of competent jurisdiction.

---

*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.*

In *Hardel Mut. Plywood Corp. v. Lewis Cty.* (2022) the Washington Supreme Court noted these two venue statutes are in tension when a tax claim is brought against a county, and found that while the county claims statute is general and permissive, the tax recovery statute is mandatory and specific. The Supreme Court held that when both a general and specific statute potentially apply, it will give effect to the specific statute unless there is some indication the Legislature intended the general statute to govern. The Supreme Court concluded the more specific tax recovery statute controlled and that the Legislature intended tax refund actions to be litigated in the county that collected the tax.

**Summary of Bill:**

Legal actions against counties for recovery of taxes paid under protest may be filed in the superior court of either of the two nearest judicial districts as an alternative to filing in the county where the tax was collected or in federal court.

This modification of state law abrogates the Washington Supreme Court's decision in *Hardel Mut. Plywood Corp. v. Lewis Cty.* This act applies retroactively and prospectively, and further provides that any change in venue as a result of the Supreme Court's decision may be reversed at the motion of the plaintiff.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.