

RCW 4.24.141 Action by another state to enforce tax liability

—**"Taxes" defined.** The term "taxes" as used in RCW 4.24.140 shall include:

(1) Any and all tax assessments lawfully made whether they be based upon a return or other disclosure of the taxpayer, upon information and belief of the taxing authority, or otherwise;

(2) Any and all penalties lawfully imposed pursuant to a tax statute;

(3) Interest charges lawfully added to the tax liability which constitutes the subject of the action. [1951 c 166 § 2. Formerly RCW 4.24.140, part.]