

**RCW 82.32.300 Department of revenue to administer—Chapters enforced by liquor and cannabis board.** (1) The department must administer this chapter and such other provisions of the Revised Code of Washington as specifically provided by law. To that end, the department may prescribe forms and rules of procedure for the determination of the taxable status of any person, for the making of returns and for the ascertainment, assessment, and collection of taxes and penalties imposed thereunder.

(2) (a) The department may make and publish rules, not inconsistent therewith, necessary to enforce provisions of this chapter and such other provisions of the Revised Code of Washington that the department is empowered by law to enforce. The liquor and cannabis board may make and publish rules necessary to enforce chapters 82.24, 82.26, and 82.25 RCW.

(b) Rules adopted by the department or liquor and cannabis board under the authority of this subsection have the same force and effect as if specifically included in law, unless declared invalid by the judgment of a court of record not appealed from.

(3) The department may employ such clerks, specialists, and other assistants as are necessary. Salaries and compensation of such employees must be fixed by the department and charged to the proper appropriation for the department.

(4) The department must exercise general supervision of the collection of taxes and, in the discharge of such duty, may institute and prosecute such suits or proceedings in the courts as may be necessary and proper. [2020 c 139 § 39; 2019 c 445 § 209; 1997 c 420 § 9; 1983 c 3 § 222; 1975 1st ex.s. c 278 § 90; 1961 c 15 § 82.32.300. Prior: 1935 c 180 § 208, part; RRS § 8370-208, part.]

**Conflict with federal requirements—Effective date—2019 c 445:** See RCW 82.25.900 and 82.25.901.

**Automatic expiration date and tax preference performance statement exemption—2019 c 445:** See note following RCW 82.08.0318.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.