

**RCW 82.38.195 Date of mailing deemed date of filing or receipt—  
Timely mailing bars penalties and tolls statutory time limitations.**  
An application, report, notice, payment, or claim for credit or refund properly addressed and deposited in the United States mail is deemed filed or received on the date shown by the post office cancellation mark on the envelope. No penalty for delinquency attaches, nor is the statutory period deemed to have elapsed in the case of credit or refund claims, if it is established by competent evidence that the application, report, notice, payment, or claim for credit or refund was properly addressed and timely deposited in the United States mail, if a duplicate of the document or payment is filed. [2013 c 225 § 202.]

**Effective date—2013 c 225:** See note following RCW 82.38.010.