

**RCW 84.40.130 Penalty for failure or refusal to list—False or fraudulent listing, additional penalty.** (1) If any person or corporation fails or refuses to deliver to the assessor, on or before the date specified in RCW 84.40.040, a list of the taxable personal property which is required to be listed under this chapter, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there must be added to the amount of tax assessed against the taxpayer on account of such personal property five percent of the amount of such tax, not to exceed fifty dollars per calendar day, if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues not exceeding twenty-five percent in the aggregate. Such penalty must be collected in the same manner as the tax to which it is added and distributed in the same manner as other property tax interest and penalties.

(2) If any person or corporation willfully gives a false or fraudulent list, schedule or statement required by this chapter, or, with intent to defraud, fails or refuses to deliver any list, schedule or statement required by this chapter, such person or corporation is liable for the additional tax properly due or, in the case of willful failure or refusal to deliver such list, schedule or statement, the total tax properly due; and in addition such person or corporation is liable for a penalty of one hundred percent of such additional tax or total tax as the case may be. Such penalty is in lieu of the penalty provided for in subsection (1) of this section. A person or corporation giving a false list, schedule or statement is not subject to this penalty if it is shown that the misrepresentations contained therein are entirely attributable to reasonable cause. The taxes and penalties provided for in this subsection must be recovered in an action in the name of the state of Washington on the complaint of the county assessor or the county legislative authority and must, when collected, be paid into the county treasury to the credit of the current expense fund. The provisions of this subsection are additional and supplementary to any other provisions of law relating to recovery of property taxes. [2021 c 145 § 21; 2012 c 59 § 1; 2004 c 79 § 5; 1988 c 222 § 17; 1967 ex.s. c 149 § 38; 1961 c 15 § 84.40.130. Prior: 1925 ex.s. c 130 § 51; 1897 c 71 § 41; 1893 c 124 § 41; 1891 c 140 § 41; 1890 p 546 § 45; Code 1881 § 2835; RRS § 11132.]

**Effective date—2012 c 59:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 20, 2012]." [2012 c 59 § 2.]

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**Effective date—1967 ex.s. c 149:** See note following RCW 82.04.050.

**Savings—1967 ex.s. c 149:** See RCW 82.98.035.

**Severability—1967 ex.s. c 149:** See note following RCW 82.98.030.