

**RCW 84.69.100 Refunds shall include interest—Written protests not required—Rate of interest.** Unless otherwise stated, refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 shall include interest from the date of collection of the portion refundable: PROVIDED, That refunds on a state, county, or district-wide basis shall not commence to accrue interest until six months following the date of the final order of the court. No written protest by individual taxpayers need to be filed to receive a refund on a state, county, or district-wide basis. The rate of interest shall be the equivalent coupon issue yield (as published by the Board of Governors of the Federal Reserve System) of the average bill rate for twenty-six week treasury bills as determined at the first bill market auction conducted after June 30th of the calendar year preceding the date the taxes were paid. The department of revenue shall adopt this rate of interest by rule. [2002 c 168 § 12; 1997 c 67 § 1; 1989 c 14 § 6; 1987 c 319 § 1; 1973 2nd ex.s. c 5 § 4; 1961 c 15 § 84.69.100. Prior: 1957 c 120 § 10.]

**Application—1997 c 67:** "This act applies to claims made after January 1, 1998." [1997 c 67 § 2.]