

RCW 50.24.150 Contribution adjustments and refunds. No later than three years after the date on which any contributions, interest, or penalties have been paid, an employer who has paid such contributions, interest, or penalties may file with the commissioner a petition in writing for an adjustment thereof in connection with subsequent contribution payments or for a refund thereof when such adjustment cannot be made. If the commissioner upon an ex parte consideration shall determine that such contributions, interest, penalties, or portion thereof were erroneously collected, he or she shall allow such employer to make an adjustment thereof without interest in connection with subsequent contribution payments by him or her, or if such adjustment cannot be made, the commissioner shall refund said amount without interest from the unemployment compensation fund: PROVIDED, HOWEVER, That after June 20, 1953, that refunds of interest on delinquent contributions or penalties shall be paid from the administrative contingency fund upon warrants issued by the treasurer under the direction of the commissioner. For like cause and within the same period, adjustment or refund may be made on the commissioner's own initiative. If the commissioner finds that upon ex parte consideration he or she cannot readily determine that such adjustment or refund should be allowed, he or she shall deny such application and notify the employer in writing. [2010 c 8 s 13034; 1979 ex.s. c 190 s 13; 1953 ex.s. c 8 s 19; 1945 c 35 s 103; Rem. Supp. 1945 s 9998-241. Prior: 1943 c 127 s 10; 1941 c 253 s 11.]