WAC 458-18-220 Refunds—Rate of interest. (1) **Introduction.** Interest applies to refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 in accordance with RCW 84.69.100. Interest also applies to judgments entered in favor of the plaintiff pursuant to RCW 84.68.030.

(2) **Calculation of interest rate.** The interest rate is calculated from the equivalent coupon issue yield of the average bill rate for 26-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.

(3) **Interest rates.** The following rates are applied to the amount of the judgment or the amount of the refund, until paid:

Year tax paid	Auction Year	Rate
1984	1983	9.29%
1985	1984	11.27%
1986	1985	7.36%
1987	1986	6.11%
1988	1987	5.95%
1989	1988	7.04%
1990	1989	8.05%
1991	1990	8.01%
1992	1991	5.98%
1993	1992	3.42%
1994	1993	3.19%
1995	1994	4.92%
1996	1995	5.71%
1997	1996	5.22%
1998	1997	5.14%
1999	1998	5.06%
2000	1999	4.96%
2001	2000	5.98%
2002	2001	3.50%
2003	2002	1.73%
2004	2003	0.95%
2005	2004	1.73%
2006	2005	3.33%
2007	2006	5.09%
2008	2007	4.81%
2009	2008	2.14%
2010	2009	0.29%
2011	2010	0.21%
2012	2011	0.08%
2013	2012	0.15%
2014	2013	0.085%
2015	2014	0.060%
2016	2015	0.085%
2017	2016	0.340%
2018	2017	1.130%
2019	2018	2.085%

Year tax paid	Auction Year	Rate
2020	2019	2.040%
2021	2020	0.165%
2022	2021	0.050%
2023	2022	2.50%
2024	2023	5.26%
2025	2024	5.115%
2026	2025	4.145%

[Statutory Authority: RCW 84.34.065, 84.34.141, 84.34.360, and 84.69.100. WSR 26-01-183, s 458-18-220, filed 12/23/25, effective 1/1/26; WSR 24-24-089, s 458-18-220, filed 12/3/24, effective 1/1/25; WSR 24-03-001, § 458-18-220, filed 1/3/24, effective 1/3/24; WSR 23-01-007, § 458-18-220, filed 12/7/22, effective 1/1/23; WSR 22-04-028, § 458-18-220, filed 1/24/22, effective 1/1/22; WSR 21-01-210, § 458-18-220, filed 12/23/20, effective 1/1/21; WSR 20-02-056, § 458-18-220, filed 12/24/19, effective 1/1/20; WSR 19-02-058, § 458-18-220, filed 12/27/18, effective 1/1/19; WSR 18-01-147, § 458-18-220, filed 12/20/17, effective 1/1/18; WSR 17-01-162, § 458-18-220, filed 12/21/16, effective 1/1/17; WSR 16-01-035, § 458-18-220, filed 12/9/15, effective 1/1/16; WSR 15-01-166, § 458-18-220, filed 12/23/14, effective 1/1/15; WSR 14-01-059, § 458-18-220, filed 12/13/13, effective 1/1/14; WSR 13-02-053, § 458-18-220, filed 12/26/12, effective 1/1/13; WSR 12-01-040, § 458-18-220, filed 12/13/11, effective 1/1/12. Statutory Authority: RCW 84.69.100. WSR 11-02-017, § 458-18-220, filed 12/29/10, effective 1/1/11; WSR 10-07-038, § 458-18-220, filed 3/10/10, effective 4/10/10; WSR 08-24-094, § 458-18-220, filed 12/2/08, effective 1/2/09; WSR 07-24-037, § 458-18-220, filed 11/30/07, effective 12/31/07; WSR 06-21-059, § 458-18-220, filed 10/16/06, effective 11/16/06; WSR 05-22-096, § 458-18-220, filed 11/1/05, effective 12/2/05; WSR 04-24-101, § 458-18-220, filed 12/1/04, effective 1/1/05; WSR 03-24-014, § 458-18-220, filed 11/20/03, effective 12/21/03; WSR 02-23-081, § 458-18-220, filed 11/19/02, effective 12/20/02; WSR 02-03-039, § 458-18-220, filed 1/8/02, effective 2/8/02; WSR 00-24-106, § 458-18-220, filed 12/6/00, effective 12/31/00; WSR 99-24-033, § 458-18-220, filed 11/23/99, effective 12/24/99. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.69.100. WSR 99-01-066, § 458-18-220, filed 12/14/98, effective 1/1/99; WSR 98-01-177, § 458-18-220, filed 12/23/97, effective 1/1/98; WSR 97-02-068, § 458-18-220, filed 12/31/96, effective 1/1/97; WSR 96-01-093, § 458-18-220, filed 12/19/95, effective 1/1/96; WSR 95-06-044, § 458-18-220, filed 2/24/95, effective 3/27/95; WSR 94-05-063, § 458-18-220, filed 2/11/94, effective 3/14/94. Statutory Authority: RCW 84.08.010 and 84.69.100. WSR 93-06-096, § 458-18-220, filed 3/3/93, effective 4/3/93; WSR 92-17-027, § 458-18-220, filed 8/11/92, effective 9/11/92; WSR 91-15-024, § 458-18-220, filed 7/11/91, effective 8/11/91. Statutory Authority: RCW 84.69.100 and 84.08.010(2). WSR 89-10-067 (Order PT 89-6), § 458-18-220, filed 5/3/89; WSR 88-07-003 (Order PT 88-3), § 458-18-220, filed 3/3/88. Statutory Authority: RCW 84.69.100 as amended by 1987 c 319 and 84.08.010(2). WSR 87-19-141 (Order PT 87-7), § 458-18-220, filed 9/23/87.]