

1 2680.E AMC CONF S4642.3

2 EHB 2680 - CONF REPT
3 By Conference Committee

4 ADOPTED 3/12/92

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 82.04.170 and 1985 c 135 s 1 are each amended to read
8 as follows:

9 "Tuition fee" includes library, laboratory, health service and
10 other special fees, and amounts charged for room and board by an
11 educational institution when the property or service for which such
12 charges are made is furnished exclusively to the students or faculty of
13 such institution. "Educational institution," as used in this section,
14 means only those institutions created or generally accredited as such
15 by the state, or defined as a degree granting institution under RCW
16 (~~(28B.05.030(10))~~) 28B.85.010(3) and accredited by an accrediting
17 association recognized by the United States secretary of education, and
18 offering to students an educational program of a general academic
19 nature or those institutions which are not operated for profit and
20 which are privately endowed under a deed of trust to offer instruction
21 in trade, industry, and agriculture, but not including specialty
22 schools, business colleges, other trade schools, or similar
23 institutions."

24 "Sec. 2. RCW 82.08.050 and 1986 c 36 s 1 are each amended to read
25 as follows:

26 The tax hereby imposed shall be paid by the buyer to the seller,
27 and each seller shall collect from the buyer the full amount of the tax

1 payable in respect to each taxable sale in accordance with the schedule
2 of collections adopted by the department pursuant to the provisions of
3 RCW 82.08.060. The tax required by this chapter, to be collected by
4 the seller, shall be deemed to be held in trust by the seller until
5 paid to the department, and any seller who appropriates or converts the
6 tax collected to his or her own use or to any use other than the
7 payment of the tax to the extent that the money required to be
8 collected is not available for payment on the due date as prescribed in
9 this chapter shall be guilty of a gross misdemeanor.

10 In case any seller fails to collect the tax herein imposed or
11 having collected the tax, fails to pay it to the department in the
12 manner prescribed by this chapter, whether such failure is the result
13 of his or her own acts or the result of acts or conditions beyond his
14 or her control, he or she shall, nevertheless, be personally liable to
15 the state for the amount of the tax.

16 The amount of tax, until paid by the buyer to the seller or to the
17 department, shall constitute a debt from the buyer to the seller and
18 any seller who fails or refuses to collect the tax as required with
19 intent to violate the provisions of this chapter or to gain some
20 advantage or benefit, either direct or indirect, and any buyer who
21 refuses to pay any tax due under this chapter shall be guilty of a
22 misdemeanor. The tax required by this chapter to be collected by the
23 seller shall be stated separately from the selling price in any sales
24 invoice or other instrument of sale. On all retail sales through
25 vending machines, the tax need not be stated separately from the
26 selling price or collected separately from the buyer. For purposes of
27 determining the tax due from the buyer to the seller and from the
28 seller to the department it shall be conclusively presumed that the
29 selling price quoted in any price list, sales document, contract or
30 other agreement between the parties does not include the tax imposed by

1 this chapter, but if the seller advertises the price as including the
2 tax or that the seller is paying the tax, the advertised price shall
3 not be considered the selling price.

4 Where a buyer has failed to pay to the seller the tax imposed by
5 this chapter and the seller has not paid the amount of the tax to the
6 department, the department may, in its discretion, proceed directly
7 against the buyer for collection of the tax, in which case a penalty of
8 ten percent may be added to the amount of the tax for failure of the
9 buyer to pay the same to the seller, regardless of when the tax may be
10 collected by the department; and all of the provisions of chapter 82.32
11 RCW, including those relative to interest and penalties, shall apply in
12 addition; and, for the sole purpose of applying the various provisions
13 of chapter 82.32 RCW, the (~~fifteenth~~) twenty-fifth day of the month
14 following the tax period in which the purchase was made shall be
15 considered as the due date of the tax."

16 "Sec. 3. RCW 82.32.090 and 1991 c 142 s 11 are each amended to
17 read as follows:

18 (1) If payment of any tax due on a return to be filed by a taxpayer
19 is not received by the department of revenue by the due date, there
20 shall be assessed a penalty of five percent of the amount of the tax;
21 and if the tax is not received within thirty days after the due date,
22 there shall be assessed a total penalty of ten percent of the amount of
23 the tax; and if the tax is not received within sixty days after the due
24 date, there shall be assessed a total penalty of twenty percent of the
25 amount of the tax. No penalty so added shall be less than five
26 dollars.

27 (2) If payment of any tax assessed by the department of revenue is
28 not received by the department by the due date specified in the notice,
29 or any extension thereof, the department shall add a penalty of ten

1 percent of the amount of the additional tax found due. No penalty so
2 added shall be less than five dollars.

3 (3) If a warrant be issued by the department of revenue for the
4 collection of taxes, increases, and penalties, there shall be added
5 thereto a penalty of five percent of the amount of the tax, but not
6 less than ten dollars.

7 (4) If the department finds that all or any part of a deficiency
8 resulted from the disregard of specific written instructions as to
9 reporting or tax liabilities, the department shall add a penalty of ten
10 percent of the amount of the additional tax found due because of the
11 failure to follow the instructions. A taxpayer disregards specific
12 written instructions when the department of revenue has informed the
13 taxpayer in writing of the taxpayer's tax obligations and the taxpayer
14 fails to act in accordance with those instructions unless the
15 department has not issued final instructions because the matter is
16 under appeal pursuant to this chapter or departmental regulations. The
17 department shall not assess the penalty under this section upon any
18 taxpayer who has made a good faith effort to comply with the specific
19 written instructions provided by the department to that taxpayer.
20 Specific written instructions may be given as a part of a tax
21 assessment, audit, determination, or closing agreement, provided that
22 such specific written instructions shall apply only to the taxpayer
23 addressed or referenced on such documents. Any specific written
24 instructions by the department of revenue shall be clearly identified
25 as such and shall inform the taxpayer that failure to follow the
26 instructions may subject the taxpayer to the penalties imposed by this
27 subsection.

28 (5) If the department finds that all or any part of the deficiency
29 resulted from an intent to evade the tax payable hereunder, a further

1 penalty of fifty percent of the additional tax found to be due shall be
2 added.

3 (6) The aggregate of penalties imposed under this section for
4 failure to pay a tax due on a return by the due date, late payment of
5 any tax, increase, or penalty, or issuance of a warrant shall not
6 exceed thirty-five percent of the tax due, or twenty dollars, whichever
7 is greater.

8 (7) The department of revenue may not impose both the evasion
9 penalty and the penalty for disregarding specific written instructions
10 on the same tax found to be due."

11 "Sec. 4. RCW 82.32.180 and 1989 c 378 s 23 are each amended to
12 read as follows:

13 Any person, except one who has failed to keep and preserve books,
14 records, and invoices as required in this chapter and chapter 82.24
15 RCW, having paid any tax as required and feeling aggrieved by the
16 amount of the tax may appeal to the superior court of Thurston county,
17 within the time limitation for a refund provided in chapter 82.32 RCW
18 or, if an application for refund has been made to the department within
19 that time limitation, then within thirty days after rejection of the
20 application, whichever time limitation is later. In the appeal the
21 taxpayer shall set forth the amount of the tax imposed upon the
22 taxpayer which the taxpayer concedes to be the correct tax and the
23 reason why the tax should be reduced or abated. The appeal shall be
24 perfected by serving a copy of the notice of appeal upon the department
25 within the time herein specified and by filing the original thereof
26 with proof of service with the clerk of the superior court of Thurston
27 county. (~~Within ten days after filing the notice of appeal, the~~
28 ~~taxpayer shall file with the clerk of the superior court a good and~~
29 ~~sufficient surety bond payable to the state in the sum of two hundred~~

1 dollars, conditioned to diligently prosecute the appeal and pay the
2 state all costs that may be awarded if the appeal of the taxpayer is
3 not sustained.))

4 The trial in the superior court on appeal shall be de novo and
5 without the necessity of any pleadings other than the notice of appeal.
6 The burden shall rest upon the taxpayer to prove that the tax as paid
7 by the taxpayer is incorrect, either in whole or in part, and to
8 establish the correct amount of the tax. In such proceeding the
9 taxpayer shall be deemed the plaintiff, and the state, the defendant;
10 and both parties shall be entitled to subpoena the attendance of
11 witnesses as in other civil actions and to produce evidence that is
12 competent, relevant, and material to determine the correct amount of
13 the tax that should be paid by the taxpayer. Either party may seek
14 appellate review in the same manner as other civil actions are appealed
15 to the appellate courts.

16 It shall not be necessary for the taxpayer to protest against the
17 payment of any tax or to make any demand to have the same refunded or
18 to petition the director for a hearing in order to appeal to the
19 superior court, but no court action or proceeding of any kind shall be
20 maintained by the taxpayer to recover any tax paid, or any part
21 thereof, except as herein provided.

22 The provisions of this section shall not apply to any tax payment
23 which has been the subject of an appeal to the board of tax appeals
24 with respect to which appeal a formal hearing has been elected."

25 "Sec. 5. RCW 67.28.183 and 1988 c 61 s 2 are each amended to read
26 as follows:

27 (1) The ((tax)) taxes levied ((by RCW 67.28.180 and 67.28.182))
28 under this chapter shall not apply to emergency lodging provided for
29 homeless persons for a period of less than thirty consecutive days

1 under a shelter voucher program administered by an eligible
2 organization.

3 (2) For the purposes of this exemption, an eligible organization
4 includes only cities, towns, and counties, or their respective
5 agencies, and groups providing emergency food and shelter services."

6 "Sec. 6. RCW 82.29A.050 and 1975-'76 2nd ex.s. c 61 s 5 are each
7 amended to read as follows:

8 (1) The leasehold excise taxes provided for in RCW 82.29A.030 and
9 82.29A.040 shall be paid by the lessee to the lessor and the lessor
10 shall collect such tax and remit the same to the department of revenue.
11 The tax shall be payable at the same time as payments are due to the
12 lessor for use of the property from which the leasehold interest
13 arises, and in the case of payment of contract rent to a person other
14 than the lessor, at the time of payment. The tax payment shall be
15 accompanied by such information as the department of revenue may
16 require. In the case of prepaid contract rent the payment may be
17 prorated in accordance with instructions of the department of revenue
18 and the prorated portion of the tax shall be due, one-half not later
19 than May 31 and the other half not later than November 30 each year.

20 (2) The lessor receiving taxes payable under the provisions of this
21 chapter shall remit the same together with a return provided by the
22 department, to the department of revenue on or before the ((fifteenth))
23 last day of the month following the month in which the tax is
24 collected. The department may relieve any taxpayer or class of
25 taxpayers from the obligation of filing monthly returns and may require
26 the return to cover other reporting periods, but in no event shall
27 returns be filed for a period greater than one year. The lessor shall
28 be fully liable for collection and remittance of the tax. The amount
29 of tax until paid by the lessee to the lessor shall constitute a debt

1 from the lessee to the lessor. The tax required by this chapter shall
2 be stated separately from contract rent, and if not so separately
3 stated for purposes of determining the tax due from the lessee to the
4 lessor and from the lessor to the department, the contract rent does
5 not include the tax imposed by this chapter. Where a lessee has failed
6 to pay to the lessor the tax imposed by this chapter and the lessor has
7 not paid the amount of the tax to the department, the department may,
8 in its discretion, proceed directly against the lessee for collection
9 of the tax: PROVIDED, That taxes due where contract rent has not been
10 paid shall be reported by the lessor to the department and the lessee
11 alone shall be liable for payment of the tax to the department.

12 (3) Each person having a leasehold interest subject to the tax
13 provided for in this chapter arising out of a lease of federally owned
14 or federal trust lands shall report and remit the tax due directly to
15 the department of revenue in the same manner and at the same time as
16 the lessor would be required to report and remit the tax if such lessor
17 were a state public entity."

18 "Sec. 7. RCW 82.04.300 and 1983 c 3 s 213 are each amended to read
19 as follows:

20 This chapter shall apply to any person engaging in any business
21 activity taxable under RCW 82.04.230, 82.04.240, 82.04.250, 82.04.260,
22 82.04.270, 82.04.280 and 82.04.290 other than those whose value of
23 products, gross proceeds of sales, or gross income of the business is
24 less than one thousand dollars per month: PROVIDED, That where one
25 person engages in more than one business activity and the combined
26 measures of the tax applicable to such businesses equal or exceed one
27 thousand dollars per month, no exemption or deduction from the amount
28 of tax is allowed by this section.

1 Any person claiming exemption under the provisions of this section
2 may be required, according to rules adopted by the department, to file
3 returns even though no tax may be due(~~(:—PROVIDED, FURTHER, That))~~).
4 The department of revenue may allow exemptions, by general rule or
5 regulation, in those instances in which quarterly, semiannual, or
6 annual returns are permitted. Exemptions for such periods shall be
7 equivalent in amount to the total of exemptions for each month of a
8 reporting period."

9 "Sec. 8. RCW 82.32.030 and 1982 1st ex.s. c 4 s 1 are each amended
10 to read as follows:

11 (1) Except as provided in subsection (2) of this section, if any
12 person engages in any business or performs any act upon which a tax is
13 imposed by the preceding chapters, he or she shall, (~~(whether taxable~~
14 ~~or not,~~)) under such rules (~~(and regulations)~~) as the department of
15 revenue shall prescribe, apply for and obtain from the department a
16 registration certificate upon payment of fifteen dollars. Such
17 registration certificate shall be personal and nontransferable and
18 shall be valid as long as the taxpayer continues in business and pays
19 the tax accrued to the state. In case business is transacted at two or
20 more separate places by one taxpayer, a separate registration
21 certificate for each place at which business is transacted with the
22 public shall be required, but, for such additional certificates no
23 additional payment shall be required. Each certificate shall be
24 numbered and shall show the name, residence, and place and character of
25 business of the taxpayer and such other information as the department
26 of revenue deems necessary and shall be posted in a conspicuous place
27 at the place of business for which it is issued. Where a place of
28 business of the taxpayer is changed, the taxpayer must return to the
29 department the existing certificate, and a new certificate will be

1 issued for the new place of business free of charge. No person
2 required to be registered under this section shall engage in any
3 business taxable hereunder without first being so registered (~~(in~~
4 ~~compliance with the provisions of this section, except that)~~). The
5 department, by (~~general regulation~~) rule, may provide for the
6 issuance of certificates of registration, without requiring payment, to
7 temporary places of business (~~without requiring payment~~) or to
8 persons who are exempt from tax under RCW 82.04.300.

9 (2) Registration under this section is not required if the
10 following conditions are met:

11 (a) A person's value of products, gross proceeds of sales, or gross
12 income of the business is below the tax reporting threshold provided in
13 RCW 82.04.300;

14 (b) The person is not required to collect or pay to the department
15 of revenue any other tax which the department is authorized to collect;
16 and

17 (c) The person is not otherwise required to obtain a license
18 subject to the master application procedure provided in chapter 19.02
19 RCW."

20 **"Sec. 9.** RCW 82.03.130 and 1989 c 378 s 4 are each amended to read
21 as follows:

22 The board shall have jurisdiction to decide the following types of
23 appeals:

24 (1) Appeals taken pursuant to RCW 82.03.190.

25 (2) Appeals from a county board of equalization pursuant to RCW
26 84.08.130.

27 (3) Appeals by an assessor or landowner from an order of the
28 director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if
29 filed with the board of tax appeals within thirty days after the

1 mailing of the order, the right to such an appeal being hereby
2 established.

3 (4) Appeals by an assessor or owner of an intercounty public
4 utility or private car company from determinations by the director of
5 revenue of equalized assessed valuation of property and the
6 apportionment thereof to a county made pursuant to chapter 84.12 RCW
7 and 84.16 RCW, if filed with the board of tax appeals within thirty
8 days after mailing of the determination, the right to such appeal being
9 hereby established.

10 (5) Appeals by an assessor, landowner, or owner of an intercounty
11 public utility or private car company from a determination of any
12 county indicated ratio for such county compiled by the department of
13 revenue pursuant to RCW 84.48.075: PROVIDED, That

14 (a) Said appeal be filed after review of the ratio under RCW
15 84.48.075(3) and not later than fifteen days after the mailing of the
16 certification; and

17 (b) The hearing before the board shall be expeditiously held in
18 accordance with rules prescribed by the board and shall take precedence
19 over all matters of the same character.

20 (6) Appeals from the decisions of sale price of second class
21 shorelands on navigable lakes by the department of natural resources
22 pursuant to RCW 79.94.210.

23 (7) Appeals from urban redevelopment property tax apportionment
24 district proposals established by governmental ordinances pursuant to
25 RCW 39.88.060.

26 (8) Appeals from interest rates as determined by the department of
27 revenue for use in valuing farmland under current use assessment
28 pursuant to RCW 84.34.065.

29 (9) Appeals from revisions to stumpage value tables used to
30 determine value by the department of revenue pursuant to RCW 84.33.091.

1 (10) Appeals from denial of tax exemption application by the
2 department of revenue pursuant to RCW 84.36.850.

3 (11) Appeals pursuant to RCW 84.40.038(2)."

4 "Sec. 10. RCW 84.08.130 and 1989 c 378 s 7 are each amended to
5 read as follows:

6 Any taxpayer or taxing unit feeling aggrieved by the action of any
7 county board of equalization may appeal to the board of tax appeals by
8 filing with the county auditor a notice of appeal in duplicate within
9 thirty days after the mailing of the decision of such board of
10 equalization, which notice shall specify the actions complained of, and
11 said auditor shall forthwith transmit one of said notices to the board
12 of tax appeals; and in like manner any county assessor may appeal to
13 the board of tax appeals from any action of any county board of
14 equalization. There shall be no fee charged for the filing of an
15 appeal. The petitioner shall provide a copy of the notice of appeal to
16 all named parties within the time period provided in the rules of
17 practice and procedure of the board of tax appeals. Appeals which are
18 not filed as provided in this section shall be continued or dismissed.
19 The board of tax appeals shall require the board appealed from to file
20 a true and correct copy of its decision in such action and all evidence
21 taken in connection therewith, and may receive further evidence, and
22 shall make such order as in its judgment is just and proper. An appeal
23 of an action by a county board of equalization shall be deemed to have
24 been filed within the thirty-day period if it is postmarked on or
25 before the thirtieth day after the mailing of the decision of the board
26 of equalization."

27 "Sec. 11. RCW 84.40.038 and 1988 c 222 s 19 are each amended to
28 read as follows:

1 (1) The owner or person responsible for payment of taxes on any
2 property may petition the county board of equalization for a change in
3 the assessed valuation placed upon such property by the county
4 assessor. Such petition must be made on forms prescribed or approved
5 by the department of revenue and any petition not conforming to those
6 requirements or not properly completed shall not be considered by the
7 board. The petition must be filed with the board on or before July 1st
8 of the year of the assessment or within thirty days after the date an
9 assessment or value change notice has been mailed, whichever is later.

10 (2) The owner or person responsible for payment of taxes on any
11 property may request that the appeal be heard by the state board of tax
12 appeals without a hearing by the county board of equalization when the
13 assessor, the owner or person responsible for payment of taxes on the
14 property, and a majority of the county board of equalization agree that
15 a direct appeal to the state board of tax appeals is appropriate. The
16 state board of tax appeals may reject the appeal, in which case the
17 county board of equalization shall consider the appeal under RCW
18 84.48.010. Notice of such a rejection, together with the reason
19 therefor, shall be provided to the affected parties and the county
20 board of equalization within thirty days of receipt of the direct
21 appeal by the state board."

22 **"Sec. 12.** RCW 84.48.065 and 1989 c 378 s 14 are each amended to
23 read as follows:

24 (1) The county assessor or treasurer may cancel or correct
25 assessments on the assessment or tax rolls which are erroneous due to
26 manifest errors in description, double assessments, clerical errors in
27 extending the rolls, and such manifest errors in the listing of the
28 property which do not involve a revaluation of property, such as the
29 assessment of property exempted by law from taxation or the failure to

1 deduct the exemption allowed by law to the head of a family. When the
2 county assessor cancels or corrects an assessment, the assessor shall
3 send a notice to the taxpayer in accordance with RCW 84.40.045,
4 advising the taxpayer that the action ~~((of the county assessor is not
5 final and shall be considered by the county board of equalization, and
6 that such notice shall constitute legal notice of such fact))~~ has been
7 taken and notifying the taxpayer of the right to appeal the
8 cancellation or correction to the county board of equalization, in
9 accordance with RCW 84.40.038. When the county assessor or treasurer
10 cancels or corrects an assessment, a record of such action shall be
11 prepared ~~((and filed with the county board of equalization))~~, setting
12 forth therein the facts relating to the error. The record shall also
13 set forth by legal description all property belonging exclusively to
14 the state, any county, or any municipal corporation whose property is
15 exempt from taxation, upon which there remains, according to the tax
16 roll, any unpaid taxes. No manifest error cancellation or correction
17 shall be made for any period more than three years preceding the year
18 in which the error is discovered.

19 ~~((The county board of equalization shall consider only such matters
20 as appear in the record filed with it by the county assessor or
21 treasurer and shall correct only such matters as are set forth in the
22 record, but it shall have no power to change or alter the assessment of
23 any person, or change the aggregate value of the taxable property of
24 the county, except insofar as it is necessary to correct the errors
25 mentioned in this section. If the county board of equalization finds
26 that the action of the assessor was not correct, it shall issue a
27 supplementary roll including such corrections as are necessary, and the
28 assessment and levy shall have the same force and effect as if made in
29 the first instance, and the county treasurer shall proceed to collect
30 the taxes due on the supplementary roll. The board shall make findings~~

1 of the facts upon which it bases its decision on all matters submitted
2 to it, and when so made the assessment and levy shall have the same
3 force as if made in the first instance, and the county treasurer shall
4 proceed to collect the taxes due on the rolls as modified.

5 The county board of equalization shall convene on a day fixed by
6 the board for the purpose of considering such matters as appear in the
7 record filed by the county assessor or treasurer.))

8 (2) An assessor shall make corrections that involve a revaluation
9 of property to the assessment roll when:

10 (a) The assessor and taxpayer have signed an agreement as to the
11 true and fair value of the taxpayer's property setting forth in the
12 agreement the valuation information upon which the agreement is based;
13 and

14 (b) The following conditions are met:

15 (i) The assessment roll has previously been certified in accordance
16 with RCW 84.40.320;

17 (ii) The taxpayer has timely filed a petition with the county board
18 of equalization pursuant to RCW 84.40.038 for the current assessment
19 year;

20 (iii) The county board of equalization has not yet held a hearing
21 on the merits of the taxpayer's petition.

22 (3) The assessor shall issue a supplementary roll or rolls
23 including such cancellations and corrections, and the assessment and
24 levy shall have the same force and effect as if made in the first
25 instance, and the county treasurer shall proceed to collect the taxes
26 due on the rolls as modified."

27 **"Sec. 13.** RCW 84.36.385 and 1988 c 222 s 10 are each amended to
28 read as follows:

1 (1) A claim for exemption under RCW 84.36.381 as now or hereafter
2 amended, shall be made and filed at any time during the year for
3 exemption from taxes payable the following year and thereafter and
4 solely upon forms as prescribed and furnished by the department of
5 revenue. However, an exemption from tax under RCW 84.36.381 shall
6 continue for no more than four years unless a renewal application is
7 filed as provided in subsection (3) of this section. The county
8 assessor may also require, by written notice, a renewal application
9 following an amendment of the income requirements set forth in RCW
10 84.36.381. Renewal applications shall be on forms prescribed and
11 furnished by the department of revenue.

12 (2) A person granted an exemption under RCW 84.36.381 shall inform
13 the county assessor of any change in status affecting the person's
14 entitlement to the exemption on forms prescribed and furnished by the
15 department of revenue.

16 (3) Each person exempt from taxes under RCW 84.36.381 in 1993 and
17 thereafter, shall file with the county assessor a renewal application
18 not later than December 31 of the year the assessor notifies such
19 person of the requirement to file the renewal application.

20 (4) Beginning in 1992 and in each of the three succeeding years,
21 the county assessor shall notify approximately one-fourth of those
22 persons exempt from taxes under RCW 84.36.381 in the current year who
23 have not filed a renewal application within the previous four years, of
24 the requirement to file a renewal application.

25 (5) If the assessor finds that the applicant does not meet the
26 qualifications as set forth in RCW 84.36.381, as now or hereafter
27 amended, the claim or exemption shall be denied but such denial shall
28 be subject to appeal under the provisions of RCW 84.48.010(5). If the
29 applicant had received exemption in prior years based on erroneous

1 information, the taxes shall be collected subject to penalties as
2 provided in RCW 84.40.130 for a period of not to exceed three years.

3 (6) The department and each local assessor is hereby directed to
4 publicize the qualifications and manner of making claims under RCW
5 84.36.381 through 84.36.389, through communications media, including
6 such paid advertisements or notices as it deems appropriate. Notice of
7 the qualifications, method of making applications, the penalties for
8 not reporting a change in status, and availability of further
9 information shall be included on or with property tax statements and
10 revaluation notices for all residential property including mobile
11 homes, except rental properties."

12 "Sec. 14. RCW 84.36.387 and 1980 c 185 s 6 are each amended to
13 read as follows:

14 (1) All claims for exemption shall be made and signed by the person
15 entitled to the exemption, by his or her attorney in fact or in the
16 event the residence of such person is under mortgage or purchase
17 contract requiring accumulation of reserves out of which the holder of
18 the mortgage or contract is required to pay real estate taxes, by such
19 holder or by the owner, either before two witnesses or the county
20 assessor or his deputy in the county where the real property is
21 located: PROVIDED, That if a claim for exemption is made by a person
22 living in a cooperative housing association, corporation, or
23 partnership, such claim shall be made and signed by the person entitled
24 to the exemption and by the authorized agent of such cooperative.

25 (2) If the taxpayer is unable to submit his own claim, the claim
26 shall be submitted by a duly authorized agent or by a guardian or other
27 person charged with the care of the person or property of such
28 taxpayer.

1 (3) All claims for exemption and renewal applications shall be
2 accompanied by such documented verification of income as shall be
3 prescribed by rule adopted by the department of revenue.

4 (4) Any person signing a false claim with the intent to defraud or
5 evade the payment of any tax shall be guilty of the offense of perjury.

6 (~~(4)~~) (5) The tax liability of a cooperative housing association,
7 corporation, or partnership shall be reduced by the amount of tax
8 exemption to which a claimant residing therein is entitled and such
9 cooperative shall reduce any amount owed by the claimant to the
10 cooperative by such exact amount of tax exemption or, if no amount be
11 owed, the cooperative shall make payment to the claimant of such exact
12 amount of exemption.

13 (~~(5)~~) (6) A remainderman or other person who would have otherwise
14 paid the tax on real property that is the subject of an exemption
15 granted under RCW 84.36.381 for an estate for life shall reduce the
16 amount which would have been payable by the life tenant to the
17 remainderman or other person to the extent of the exemption. If no
18 amount is owed or separately stated as an obligation between these
19 persons, the remainderman or other person shall make payment to the
20 life tenant in the exact amount of the exemption."

21 "NEW SECTION. Sec. 15. RCW 82.32.040 and 1971 ex.s. c 299 s 15
22 & 1961 c 15 s 82.32.040 are each repealed."

23 "NEW SECTION. Sec. 16. This act shall take effect July 1, 1992,
24 except sections 7 and 8 of this act which shall take effect January 1,
25 1993, and sections 9 through 12 of this act are necessary for the
26 immediate preservation of the public peace, health, or safety, or
27 support of the state government and its existing public institutions,
28 and shall take effect June 1, 1992."

1 **EHB 2680** - CONF REPT
2 By Conference Committee

3 ADOPTED 3/12/92

4 On page 1, line 2 of the title, after "taxes;" strike the remainder
5 of the title and insert "amending RCW 82.04.170, 82.08.050, 82.32.090,
6 82.32.180, 67.28.183, 82.29A.050, 82.04.300, 82.32.030, 82.03.130,
7 84.08.130, 84.40.038, 84.48.065, 84.36.385, and 84.36.387; repealing
8 RCW 82.32.040; providing effective dates; and declaring an emergency."