H-1960.2

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**SUBSTITUTE HOUSE BILL 1539**

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**State of Washington 64th Legislature 2015 Regular Session**

**By** House Finance (originally sponsored by Representatives Moeller and Wylie)

AN ACT Relating to hardship property tax waivers for interest and penalties; and amending RCW 84.56.025 and 42.56.360.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

**Sec.**  RCW 84.56.025 and 2014 c 13 s 2 are each amended to read as follows:

(1) The interest and penalties for delinquencies on property taxes must be waived by the county treasurer if the notice for these taxes due, as provided in RCW 84.56.050, was not sent to a taxpayer due to error by the county or the United States postal service. Where waiver of interest and penalties has occurred, the full amount of interest and penalties must be reinstated if the taxpayer fails to pay the delinquent taxes within thirty-five days of ((~~receiving notice that the taxes are due~~)) the postmark date or message submission time stamp on the notice of taxes due sent by the county treasurer to the taxpayer. Each county treasurer must, subject to guidelines prepared by the department of revenue, establish administrative procedures to determine if taxpayers are eligible for this waiver. Before allowing a waiver due to error by the United States postal service, the county treasurer may require an affidavit signed by the taxpayer.

(2) In addition to the waiver under subsection (1) of this section, the interest and penalties for delinquencies on property taxes must be waived by the county treasurer under the following circumstances:

(a) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the death of the taxpayer's spouse or member of the taxpayer's immediate family including, but not limited to, a household member, grandparent, parent, sibling, child, or grandchild if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date; or

(b) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's parent's or stepparent's personal residence because of hardship caused by the death of the taxpayer's parent or stepparent if the taxpayer notifies the county treasurer of the hardship within sixty days of the tax due date.

(3) In addition to the waivers under subsections (1) and (2) of this section, the county treasurer, at his or her discretion, may waive interest and penalties for delinquencies on property taxes where the taxpayer paid an erroneous amount due to apparent taxpayer error and the taxpayer pays the delinquent taxes within thirty-five days of ((~~receiving notice that the taxes are due~~)) the postmark date or message submission time stamp on the notice of taxes due sent by the county treasurer to the taxpayer.

(4) Before allowing a hardship waiver under subsection (2) of this section, the county treasurer may require a copy of the death certificate along with an affidavit signed by the taxpayer.

(5)(a) The interest and penalties for delinquencies on property taxes may be waived by the county treasurer under the following circumstances:

(i) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by the serious illness of the taxpayer's spouse or member of the taxpayer's immediate family including, but not limited to, a household member, grandparent, parent, sibling, child, or grandchild; or

(ii) The taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by incapacity or disability, including inability to manage property and affairs effectively for reasons such as, but not limited to, mental incapacity, developmental disability, or serious physical illness.

(b)(i) Before allowing a hardship waiver under this subsection (5), the county treasurer may require documentation from a physician along with an affidavit signed by the taxpayer.

(ii) Documentation provided under (b)(i) of this subsection is exempt from public disclosure under the public records act.

(6) The interest and penalties for delinquencies on property taxes may be waived by the county treasurer if the taxpayer fails to make one payment under RCW 84.56.020 by the due date on the taxpayer's personal residence because of hardship caused by natural disaster, such as a flood or earthquake. Before allowing a hardship waiver under this subsection (6), the county treasurer may require an affidavit signed by the taxpayer.

(7) Under subsections (5) and (6) of this section, a taxpayer must request a waiver and must pay the taxes within thirty-five days of the postmark date or message submission time stamp on the notice of taxes due sent by the county treasurer to the taxpayer. Interest and penalties must be reinstated if the taxpayer fails to pay the delinquent taxes by the due date if a waiver is not requested and the taxes are not paid within thirty-five days of the postmark date or message submission time stamp on the notice of taxes due sent by the county treasurer to the taxpayer.

**Sec.**  RCW 42.56.360 and 2014 c 223 s 17 are each amended to read as follows:

(1) The following health care information is exempt from disclosure under this chapter:

(a) Information obtained by the pharmacy quality assurance commission as provided in RCW 69.45.090;

(b) Information obtained by the pharmacy quality assurance commission or the department of health and its representatives as provided in RCW 69.41.044, 69.41.280, and 18.64.420;

(c) Information and documents created specifically for, and collected and maintained by a quality improvement committee under RCW 43.70.510, 70.230.080, or 70.41.200, or by a peer review committee under RCW 4.24.250, or by a quality assurance committee pursuant to RCW 74.42.640 or 18.20.390, or by a hospital, as defined in RCW 43.70.056, for reporting of health care-associated infections under RCW 43.70.056, a notification of an incident under RCW 70.56.040(5), and reports regarding adverse events under RCW 70.56.020(2)(b), regardless of which agency is in possession of the information and documents;

(d)(i) Proprietary financial and commercial information that the submitting entity, with review by the department of health, specifically identifies at the time it is submitted and that is provided to or obtained by the department of health in connection with an application for, or the supervision of, an antitrust exemption sought by the submitting entity under RCW 43.72.310;

(ii) If a request for such information is received, the submitting entity must be notified of the request. Within ten business days of receipt of the notice, the submitting entity shall provide a written statement of the continuing need for confidentiality, which shall be provided to the requester. Upon receipt of such notice, the department of health shall continue to treat information designated under this subsection (1)(d) as exempt from disclosure;

(iii) If the requester initiates an action to compel disclosure under this chapter, the submitting entity must be joined as a party to demonstrate the continuing need for confidentiality;

(e) Records of the entity obtained in an action under RCW 18.71.300 through 18.71.340;

(f) Complaints filed under chapter 18.130 RCW after July 27, 1997, to the extent provided in RCW 18.130.095(1);

(g) Information obtained by the department of health under chapter 70.225 RCW;

(h) Information collected by the department of health under chapter 70.245 RCW except as provided in RCW 70.245.150;

(i) Cardiac and stroke system performance data submitted to national, state, or local data collection systems under RCW 70.168.150(2)(b);

(j) All documents, including completed forms, received pursuant to a wellness program under RCW 41.04.362, but not statistical reports that do not identify an individual; ((~~and~~))

(k) Data and information exempt from disclosure under RCW 43.371.040; and

(l) Documentation provided under RCW 84.56.025.

(2) Chapter 70.02 RCW applies to public inspection and copying of health care information of patients.

(3)(a) Documents related to infant mortality reviews conducted pursuant to RCW 70.05.170 are exempt from disclosure as provided for in RCW 70.05.170(3).

(b)(i) If an agency provides copies of public records to another agency that are exempt from public disclosure under this subsection (3), those records remain exempt to the same extent the records were exempt in the possession of the originating entity.

(ii) For notice purposes only, agencies providing exempt records under this subsection (3) to other agencies may mark any exempt records as "exempt" so that the receiving agency is aware of the exemption, however whether or not a record is marked exempt does not affect whether the record is actually exempt from disclosure.

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