

**Chapter 48.14 RCW**  
**FEES AND TAXES**

**Sections**

- 48.14.010 Fee schedule.
- 48.14.020 Premium taxes.
- 48.14.0201 Premiums and prepayments tax—Health care services—  
Exemptions—State preemption.
- 48.14.021 Reduction of tax—Policies connected with pension, etc.,  
plans exempt or qualified under internal revenue code.
- 48.14.022 Taxes—Exemptions and deductions.
- 48.14.025 Prepayment of tax obligations under RCW 48.14.020.
- 48.14.027 Exemption for state health care premiums before July 1,  
1990.
- 48.14.030 Tax statement.
- 48.14.040 Retaliatory provision.
- 48.14.060 Failure to pay tax—Penalty.
- 48.14.070 Refunds.
- 48.14.080 Premium tax in lieu of other forms—Exceptions—  
Definition.
- 48.14.090 Determining amount of direct premium taxable in this  
state.
- 48.14.095 Unlawful or delinquent insurers or taxpayers—Computing  
the tax payable—Risks, exposures, or enrolled  
participants only partially in state.
- 48.14.100 Foreign or alien insurers, continuing liability for  
taxes.