

**RCW 82.44.120 Claims for refunds.** (1) Refunds of locally imposed motor vehicle excise taxes must be handled in the same manner and under the same terms and conditions as provided in RCW 46.68.010.

(2) A claim for a refund may be made by a person who:

(a) Is not seeking a full refund; and

(b) Believes the amount of the locally imposed motor vehicle excise tax paid was incorrect or too much.

(3) When a claim for a refund is made as provided in subsection (2) of this section, the department shall:

(a) Determine the amount of the locally imposed motor vehicle excise tax that had been greater than the amount actually due, if any; and

(b) Certify to the state treasurer the amount of the partial refund due.

(4) Before a local government subject to this chapter may impose a motor vehicle excise tax, the local government shall contract with the department for reimbursement for any refunds paid to a person by the treasurer. [2010 c 161 § 915; 2006 c 318 § 8; 2003 c 53 § 403; 1993 c 307 § 3; 1990 c 42 § 307; 1989 c 68 § 2; 1983 c 26 § 3; 1979 c 120 § 2; 1975 1st ex.s. c 278 § 95; 1974 ex.s. c 54 § 4; 1967 c 121 § 2; 1963 c 199 § 5; 1961 c 15 § 82.44.120. Prior: 1949 c 196 § 18; 1945 c 152 § 3; 1943 c 144 § 11; Rem. Supp. 1949 § 6312-125.]

**Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161:** See notes following RCW 46.04.013.

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.

**Purpose—Effective dates—Application—Implementation—1990 c 42:** See notes following RCW 46.68.090.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.

**Severability—Effective dates—1974 ex.s. c 54:** See notes following RCW 82.48.080.