



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

31 days after filing.

Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

Yes No If Yes, explain:

Purpose: Rule 210 explains the method for making refunds pursuant to chapter 84.69 RCW and the basis for determining interest on refunds. The rule was amended to recognize section 9 of E2SHB 1208, (Chapter 350, Laws of 2009). This legislation:

- removed the authority of the county legislative authority to act on its own motion to order refunds; and
- changed the due date for refund claims from within 3 years of payment to within 3 years from the date the tax was due.

Citation of existing rules affected by this order:

Repealed:

Amended: **WAC 458-18-210 (Rule 210) Refunds – Procedure – Interest**

Suspended:

Statutory authority for adoption: RCW 84.08.010, 84.08.070, and 84.36.865

Other authority :

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR **10-18-073** on **August 31, 2010**.

Describe any changes other than editing from proposed to adopted version: **none**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared**

Date adopted: November 12, 2010

NAME (TYPE OR PRINT)

Alan R. Lynn

SIGNATURE

TITLE

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: November 12, 2010

TIME: 8:00 AM

WSR 10-23-059

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	<u>1</u>	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	_____	Repealed	_____

This rule was adopted on November 12, 2010 and becomes effective December 13, 2010. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 98-01-176, filed 12/23/97, effective 1/1/98)

WAC 458-18-210 Refunds--Procedure--Interest. (1) Refunds provided for by chapter 84.69 RCW are made by ~~((one of))~~ the following ~~((two))~~ method~~((s))~~: ~~((a) The county legislative authority acts upon its own motion and orders a refund; or~~
~~(b))~~ The taxpayer must file~~((s))~~ a claim for refund with the county. This claim ~~((shall))~~ must:

~~((i))~~ (a) Be verified by the person who paid the tax, his guardian, executor or administrator; and

~~((ii))~~ (b) Be filed within three years after the due date of the payment sought to be refunded ~~((was made))~~; and

~~((iii))~~ (c) State the statutory ground upon which the refund is claimed.

(2) All claims for refunds must be certified as correct by the county assessor and treasurer and not be refunded until so ordered by the county legislative authority.

(3) For all refunds, the rate of interest is set out in WAC 458-18-220. The rate of interest is based upon the date the taxes were paid.

(4) Except as provided in subsections (5) and (6) of this section, the interest shall accrue from the time the taxes were paid until the refund is made.

(5) Refunds on a state, county or district-wide basis shall not commence to accrue interest until six months following the date of the final order of the court.

(6) Refunds may be made without interest within sixty days after the date of payment if:

(a) Paid more than once; or

(b) The amount paid exceeds the amount due on the property as shown on the tax roll.