



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-18-210 (Rule 210) *Refunds – Procedure – Interest*. Rule 210 explains the method for making refunds pursuant to chapter 84.69 RCW and the basis for determining interest on refunds.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: November 1, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

WAC 458-18-210 is being revised 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.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To incorporate legislation changes.

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

Statute being implemented: RCW 84.69.030

Is rule necessary because of a:

- | | | |
|-------------------------|------------------------------|--|
| Federal Law? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| State Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

If yes, CITATION:

Date August 31, 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: August 31, 2010

TIME: 9:33 AM

WSR 10-18-073

Name of proponent: (person or organization) Washington State Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None.

This rule draft is being proposed under an expedited rule-making process that does not require the agency to hold public hearings. Under no circumstances is this proposed rule to be used as a basis for determining tax liability or eligibility for a tax deduction, exemption, or credit.

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.