
HOUSE BILL 1097

State of Washington 54th Legislature 1995 Regular Session

By Representatives Sheahan, Appelwick and Padden

Read first time 01/12/95. Referred to Committee on Law & Justice.

1 AN ACT Relating to the waiver or cancellation of penalties for
2 certain estate tax returns; and amending RCW 83.100.070.

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

4 **Sec. 1.** RCW 83.100.070 and 1988 c 64 s 8 are each amended to read
5 as follows:

6 (1) Any tax due under this chapter which is not paid by the due
7 date under RCW 83.100.060(1) shall bear interest at the rate of twelve
8 percent per annum from the date the tax is due until paid.

9 (2) If the Washington return is not filed when due under RCW
10 83.100.050, then the person required to file the federal return shall
11 pay, in addition to interest, a penalty equal to five percent of the
12 tax due for each month after the date the return is due until filed.
13 No penalty may exceed twenty-five percent of the tax due or ten
14 thousand dollars, whichever amount is lower. If the department finds
15 that a return due under this chapter has not been filed by the due
16 date, and the delinquency was the result of circumstances beyond the
17 control of the responsible person, the department shall waive or cancel
18 any penalties imposed under this chapter with respect to the filing of

1 such a tax return. The department shall prescribe rules for the waiver
2 or cancellation of the penalties imposed by this section.

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