

1097-S

Sponsor(s): House Committee on Law & Justice (originally sponsored by Representatives Sheahan, Appelwick and Padden)

Brief Description: Waiving penalties for certain estate tax returns.

**HB 1097-S - DIGEST**

(SUBSTITUTED FOR - SEE 2ND SUB)

Provides a waiver when the delinquency was the result of circumstances beyond the control of the responsible person.