

1097-S2

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-S2 - DIGEST

(AS OF HOUSE 2ND READING 1/19/96)

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

Places an absolute cap of ten thousand dollars on the penalty.