

2592

Sponsor(s): Representatives B. Thomas, Morris and Boldt; by request of Department of Revenue

Brief Description: Providing consistency to penalty and interest administration of the department of revenue.

HB 2592 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Declares that the goal of the department of revenue's interest and penalty system should be to encourage taxpayers to voluntarily comply with Washington's tax code in a timely manner.

Acknowledges that the administration of tax programs requires that there be consequences for those taxpayers who do not timely satisfy their reporting and tax obligations, but these consequences should not be so severe as to discourage taxpayers from voluntarily satisfying their tax obligations.