RCW 63.30.730 Administrative review. Any putative holder having been issued a determination by the administrator, or a denial of an application for a refund or return of property, under the provisions of this chapter is entitled to a review by the administrator conducted in accordance with the provisions of RCW 34.05.410 through 34.05.494, subject to judicial review under RCW 34.05.510 through 34.05.598. A petition for review under this section is timely if received in writing by the administrator on or before 90 days after the holder receives the determination from the administrator pursuant to RCW 63.30.680 or from any extension of the due date granted by the administrator, or in the case of a refund or return application, 30 days after the administrator rejects the application in writing, regardless of any subsequent action by the administrator to reconsider its initial decision. The period for filing a petition for review under this section may be extended as provided in a rule adopted by the administrator under chapter 34.05 RCW or upon a written agreement signed by the holder and the administrator. [2025 c 29 s 22; 2022 c 225 s 1103.]

Retroactive application—2025 c 29 ss 3-6, 14-17, and 20-23: See note following RCW 63.30.010.