RCW 63.30.740 Judicial remedy. (1) Any putative holder who has paid or delivered property to the administrator under the provisions of this chapter, except one who has failed to keep and preserve records as required in this chapter, feeling aggrieved by such payment or delivery, may appeal to the Thurston county superior court. The putative holder filing a notice of appeal under this section is deemed the plaintiff, and the administrator, the defendant.

(2) An appeal under this section must be made within 30 days after the administrator rejects in writing an application for refund or return of property, regardless of any subsequent action by the administrator to reconsider its initial decision.

(3)(a) In an appeal filed under this section, the plaintiff must set forth the amount or property, if any, payable or deliverable on the report or assessment that the plaintiff is contesting, which the holder concedes to be the correct amount payable or deliverable, and the reason why the amount payable or deliverable should be reduced or abated.

(b) The appeal is perfected only by serving a copy of the notice of appeal upon the administrator and filing the original with proof of service with the clerk of the superior court of Thurston county, within the time specified in subsection (2) of this section.

(4)(a) The trial in the superior court on appeal must be de novo and without the necessity of any pleadings other than the notice of appeal. At trial, the burden is on the plaintiff to (i) prove that the amount paid by that putative holder is incorrect, either in whole or in part, or the property in question was delivered in error to the administrator, and (ii) establish the correct amount payable or the property required to be delivered to the administrator, if any.

(b) Both parties are entitled to subpoena the attendance of witnesses as in other civil actions and to produce evidence that is competent, relevant, and material to determine the correct amount due, if any, that should be paid by the plaintiff.

(c) Either party may seek appellate review in the same manner as other civil actions are appealed to the appellate courts.

(5) An appeal may be maintained under this section without the need for the plaintiff to first:

(a) Protest against the payment of any amount due or reportable under this chapter or to make any demand to have such amount refunded or returned; or

(b) Petition the administrator for a refund, return of property, or a review of its action as authorized in RCW 63.30.730.

(6) No court action or proceeding of any kind may be maintained by the plaintiff to recover any amount paid, delivered, or reported to the administrator under this chapter, except as provided in this section or as may be available to the plaintiff under RCW 34.05.510 through 34.05.598.

(7) No appeal may be maintained under this section with respect to matters reviewed by the administrator under the provisions of chapter 34.05 RCW. [2025 c 29 s 23; 2022 c 225 s 1104.]

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