RCW 74.20A.273 Collection from state income tax refunds. (1) Income tax refunds held by the department of revenue pursuant to chapter 82A.04 RCW are subject to collection action by the department under this chapter and all other applicable state statutes.

(2) The department shall enter into a data-sharing agreement with the department of revenue to facilitate the exchange of information necessary to implement and administer this section.

(3) The department and the department of revenue shall adopt rules as necessary to administer this section pursuant to their relevant rule-making authority.

(4) When the department commences collection action under this chapter to collect past due child support from income tax refunds due to a taxpayer pursuant to chapter 82A.04 RCW, the department of revenue may not allow the taxpayer to apply an income tax refund to future taxes. [2026 c 238 s 711.]

Findings—Intent—Effect of invalidation of 2026 c 238 s 201—Automatic expiration date and tax preference performance statement exemption—Necessity of act—Intent—Implementation by department of revenue—2026 c 238: See notes following RCW 82A.04.030.