

6508

Sponsor(s): Senators McDonald, Niemi and Craswell

Brief Description: Providing tax amnesty.

SB 6508 - DIGEST

(SEE ALSO PROPOSED 1ST SUB)

Provides that a taxpayer who pays to the department any deficient, delinquent, unreported, or otherwise unpaid taxes during the period July 1, 1992, through September 30, 1992, is not subject to any civil or criminal penalties, subject to specified conditions.

Does not prevent an audit to determine the accuracy of the unpaid tax liability.

Requires a report on the effectiveness of the amnesty program.

Imposes an additional penalty of thirty percent on tax liabilities which remain unpaid on October 1, 1992.