

# SENATE BILL REPORT

## SSB 5112

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As Passed Senate, March 11, 1997

**Title:** An act relating to interest on property tax refunds.

**Brief Description:** Providing property tax refund interest from the date of collection.

**Sponsors:** Senate Committee on Ways & Means (originally sponsored by Senators Oke and Winsley).

**Brief History:**

**Committee Activity:** Ways & Means: 1/29/97, 2/11/97 [DPS, DNP].  
Passed Senate, 3/11/97, 43-3.

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### SENATE COMMITTEE ON WAYS & MEANS

**Majority Report:** That Substitute Senate Bill No. 5112 be substituted therefor, and the substitute bill do pass.

Signed by Senators West, Chair; Deccio, Vice Chair; Strannigan, Vice Chair; Bauer, Brown, Fraser, Hochstatter, Roach, Rossi, Schow, Snyder, Spanel, Swecker, Winsley and Zarelli.

**Minority Report:** Do not pass.

Signed by Senators Kohl, Loveland and Thibaudeau.

**Staff:** Terry Wilson (786-7433)

**Background:** Taxpayers are entitled to interest on refunds of property taxes. Interest accrues from the date of payment of the tax in all cases in which the taxpayer institutes an action for a refund in state or federal court and in small claims petitions to the county assessor. If the county treasurer rejects the claim, or takes no action within six months, and the taxpayer institutes a court action for the refund, interest accrues from the date of payment. In addition, the county treasurer may refund without interest, within 60 days of payment, taxes paid more than once or paid in excess of the amount due.

**Summary of Bill:** Interest on administrative refunds made by petition to the county treasurer accrues from the date of payment.

The bill applies to claims made after January 1, 1998.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** None.

**Testimony Against:** None.

**Testified:** No one.