
HOUSE BILL 2234

State of Washington

55th Legislature

1997 Regular Session

By Representative B. Thomas

Read first time 03/03/97. Referred to Committee on Finance.

1 AN ACT Relating to excise taxes imposed on electric utilities by
2 cities and towns; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** No city or town may make an assessment or
5 correction of an assessment for additional taxes, penalties, or
6 interest due for the privilege of conducting an electrical energy
7 business in the city or town more than four years after the close of
8 the tax year, except (1) upon a showing of fraud or of
9 misrepresentation of a material fact by the taxpayer, or (2) if a
10 taxpayer has executed a written waiver of such limitation.

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