

5121-S

Sponsor(s): Senate Committee on Ways & Means (originally sponsored by Senators Johnson, Newhouse and Winsley)

Brief Title: Waiving or canceling interest or penalties for certain estate tax returns.

**SB 5121-S - DIGEST**

(DIGEST AS ENACTED)

Provides that, if the department finds that a return due under chapter 83.100 RCW has not been filed by the due date, and the delinquency was the result of circumstances beyond the control of the responsible person, the department shall waive or cancel any penalties imposed with respect to the filing of such a tax return.

Directs the department to adopt rules for the waiver or cancellation of the penalties imposed by RCW 83.100.070.