
HOUSE BILL 2515

State of Washington

56th Legislature

2000 Regular Session

By Representatives Stensen, Cox, Cooper, Thomas and Hurst; by request of Department of Revenue

Read first time 01/14/2000. Referred to Committee on Finance.

1 AN ACT Relating to simplifying estate tax penalties; amending RCW
2 83.100.070; and providing an effective date.

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

4 **Sec. 1.** RCW 83.100.070 and 1997 c 136 s 1 are each amended to read
5 as follows:

6 (1) Any tax due under this chapter which is not paid by the due
7 date under RCW 83.100.060(1) shall bear interest at the rate of twelve
8 percent per annum from the date the tax is due until the date of
9 payment.

10 (2) Interest imposed under this section for periods after January
11 1, 1997, shall be computed at the rate as computed under RCW
12 82.32.050(2). The rate so computed shall be adjusted on the first day
13 of January of each year.

14 (3)(a) If the Washington return is not filed when due under RCW
15 83.100.050(~~(, then)~~) and the person required to file the federal return
16 (~~(shall pay, in addition to interest, a penalty equal to five percent~~
17 ~~of the tax due for each month after the date the return is due until~~
18 ~~filed. No penalty may exceed twenty-five percent of the tax due))~~
19 voluntarily reports the filing and files both the state and federal

1 estate tax returns with the department, no penalty is imposed on the
2 person required to file the federal return.

3 (b) If the Washington return is not filed when due under RCW
4 83.100.050 and the person required to file the federal return does not
5 file a return with the department before the department notifies the
6 person in writing that the department has determined that the person
7 has not filed a state estate tax return, the person required to file
8 the federal return shall pay, in addition to interest, a penalty equal
9 to five percent of the tax due for each month after the date the return
10 is due until filed. However, in no instance may the penalty exceed the
11 lesser of twenty-five percent of the tax due or one thousand five
12 hundred dollars.

13 (c) If the department finds that a return due under this chapter
14 has not been filed by the due date, and the delinquency was the result
15 of circumstances beyond the control of the responsible person, the
16 department shall waive or cancel any penalties imposed under this
17 chapter with respect to the filing of such a tax return. The
18 department shall adopt rules for the waiver or cancellation of the
19 penalties imposed by this section.

20 NEW SECTION. Sec. 2. This act takes effect July 1, 2000.

--- END ---