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HOUSE BILL 2058

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State of Washington

57th Legislature

2001 Regular Session

By Representatives Dunn, Fromhold, Barlean, Cooper, Edmonds, Haigh, Bush, Jarrett, Ericksen and Boldt

Read first time 02/13/2001. Referred to Committee on Transportation.

1 AN ACT Relating to refund of erroneous overpayment of vehicle fees  
2 and taxes; and amending RCW 46.68.010 and 82.44.120.

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

4 **Sec. 1.** RCW 46.68.010 and 1997 c 22 s 1 are each amended to read  
5 as follows:

6 Whenever any license fee, paid under the provisions of this title,  
7 has been erroneously paid, either wholly or in part, the payor is  
8 entitled to have refunded the amount so erroneously paid. A license  
9 fee is refundable in one or more of the following circumstances: (1)  
10 If the vehicle for which the renewal license was purchased was  
11 destroyed before the beginning date of the registration period for  
12 which the renewal fee was paid; (2) if the vehicle for which the  
13 renewal license was purchased was permanently removed from the state  
14 before the beginning date of the registration period for which the  
15 renewal fee was paid; (3) if the vehicle license was purchased after  
16 the owner has sold the vehicle; (4) if the vehicle is currently  
17 licensed in Washington and is subsequently licensed in another  
18 jurisdiction, in which case any full months of Washington fees between  
19 the date of license application in the other jurisdiction and the

1 expiration of the Washington license are refundable; or (5) if the  
2 vehicle for which the renewal license was purchased is sold before the  
3 beginning date of the registration period for which the renewal fee was  
4 paid, and the payor returns the new, unused, never affixed license  
5 renewal tabs to the department before the beginning of the registration  
6 period for which the registration was purchased. Upon the refund being  
7 certified to the state treasurer by the director as correct and being  
8 claimed in the time required by law the state treasurer shall mail or  
9 deliver the amount of each refund to the person entitled thereto. (~~No  
10 claim for refund shall be allowed for such erroneous payments unless  
11 filed with the director within three years after such claimed erroneous  
12 payment was made.~~)

13 If due to error a person has been required to pay a vehicle license  
14 fee under this title and an excise tax under Title 82 RCW that amounts  
15 to an overpayment of ten dollars or more, that person shall be entitled  
16 to a refund of the entire amount of the overpayment, regardless of  
17 whether a refund of the overpayment has been requested. If due to  
18 error the department or its agent has failed to collect the full amount  
19 of the license fee and excise tax due and the underpayment is in the  
20 amount of ten dollars or more, the department shall charge and collect  
21 such additional amount as will constitute full payment of the tax and  
22 fees.

23 Any person who makes a false statement under which he or she  
24 obtains a refund to which he or she is not entitled under this section  
25 is guilty of a gross misdemeanor.

26 **Sec. 2.** RCW 82.44.120 and 1993 c 307 s 3 are each amended to read  
27 as follows:

28 Whenever any person has paid a motor vehicle license fee, and  
29 together therewith has paid an excise tax imposed under the provisions  
30 of this chapter, and the director determines that the payor is entitled  
31 to a refund of the entire amount of the license fee as provided by law,  
32 then the payor shall also be entitled to a refund of the entire excise  
33 tax collected under the provisions of this chapter. In case the  
34 director determines that any person is entitled to a refund of only a  
35 part of the license fee so paid, the payor shall be entitled to a  
36 refund of the difference, if any, between the excise tax collected and  
37 that which should have been collected.

1 In case no claim is to be made for the refund of the license fee or  
2 any part thereof, but claim is made by any person that he or she has  
3 paid an erroneously excessive amount of excise tax, the department  
4 shall determine in the manner generally provided in this chapter the  
5 amount of such excess, if any, that has been paid and shall certify to  
6 the state treasurer that such person is entitled to a refund in such  
7 amount.

8 In any case where due to error, a person has been required to pay  
9 an excise tax pursuant to this chapter and a vehicle license fee  
10 pursuant to Title 46 RCW which amounts to an overpayment of ten dollars  
11 or more, such person shall be entitled to a refund of the entire amount  
12 of such overpayment, regardless of whether or not a refund of the  
13 overpayment has been requested. Conversely, if due to error, the  
14 department or its agents has failed to collect the full amount of the  
15 license fee and excise tax due, which underpayment is in the amount of  
16 ten dollars or more, the department shall charge and collect such  
17 additional amount as will constitute full payment of the tax.

18 ~~((Any claim for refund of an erroneously excessive amount of excise  
19 tax or overpayment of excise tax with a motor vehicle license fee must  
20 be filed with the director within three years after the claimed  
21 erroneous payment was made.))~~

22 If the department approves the claim it shall notify the state  
23 treasurer to that effect, and the treasurer shall make such approved  
24 refunds from the general fund and shall mail or deliver the same to the  
25 person entitled thereto.

26 Any person making any false statement under which he or she obtains  
27 any amount of refund to which he or she is not entitled under the  
28 provisions of this section is guilty of a gross misdemeanor.

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