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SENATE BILL 6173

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State of Washington

57th Legislature

2001 Regular Session

By Senators Horn and McCaslin

Read first time 04/04/2001. Referred to Committee on Judiciary.

1 AN ACT Relating to the recovery of taxpayer litigation expenses;  
2 and adding a new section to chapter 84.08 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.08 RCW  
5 to read as follows:

6 (1) In a proceeding before a superior court involving property  
7 taxes, the judge may allow reasonable attorneys' fees and other  
8 reasonable expenses, as determined by the court, incurred by the  
9 taxpayer during the current proceeding and all prior proceedings before  
10 the board of tax appeals, department of revenue, or county board of  
11 equalization for the matter in dispute. These attorneys' fees and  
12 reasonable expenses are in addition to costs or disbursements allowed  
13 prior to the effective date of this act.

14 (2) Fees and expenses allowed under this section for proceedings  
15 before the county board of equalization will be paid by checks drawn  
16 upon the appropriate fund by the county treasurer.

17 (3) For the purposes of this section, "reasonable expenses"  
18 includes, but is not limited to, expert witness fees paid by the

1 taxpayer in preparing for and conducting all proceedings related to the  
2 matter in the dispute.

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