
HOUSE BILL 2201

State of Washington

58th Legislature

2003 Regular Session

By Representatives Woods, Bailey, Cairnes, Benson, Roach, Sehlin, Shabro, Pflug, Holmquist, Chandler, Sump, Kristiansen and McDonald

Read first time 03/04/2003. Referred to Committee on Finance.

1 AN ACT Relating to interest and penalties on unpaid taxes due to
2 involvement with Operation Enduring Freedom; adding a new section to
3 chapter 82.32 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32 RCW
6 to read as follows:

7 (1) Notwithstanding any other provision in this chapter, no
8 interest or penalties may be imposed on any person because of the
9 failure to pay excise taxes on or before the date due for payment if
10 the person establishes that:

11 (a) The failure to pay was caused, in whole or in part, by
12 participation of key employees as military personnel in the situation
13 known as Operation Enduring Freedom; and

14 (b) If it were not for the participation of key employees as
15 military personnel in the situation known as Operation Enduring
16 Freedom, the person would have been able to satisfy the payment of
17 taxes in a timely manner.

18 (2) Payment of taxes shall be made within thirty days after the
19 return of the key personnel.

1 (3) As used in this section, "person" means a natural person or a
2 small business as defined in RCW 19.85.020.

3 (4) This section does not affect those transactions upon which a
4 default has occurred before participation of key employees as military
5 personnel in the situation known as Operation Enduring Freedom.

6 (5) This section applies to excise taxes with a date due for
7 payment on or before July 31, 2004.

8 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
9 preservation of the public peace, health, or safety, or support of the
10 state government and its existing public institutions, and takes effect
11 immediately.

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