
HOUSE BILL 1667

State of Washington 59th Legislature 2005 Regular Session

By Representatives Shabro, Darneille, Roach, Chase, McDonald and Simpson

Read first time 02/01/2005. Referred to Committee on Finance.

1 AN ACT Relating to a sales tax remittance for low-income persons;
2 amending RCW 82.03.190 and 82.32.160; adding a new section to chapter
3 82.08 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.08 RCW
6 to read as follows:

7 (1) An eligible person shall receive a sales tax exemption from the
8 state sales tax in the form of a remittance in accordance with the
9 terms of this section.

10 (2) A claim for exemption under this section shall be made and
11 filed at any time during the year upon forms prescribed and furnished
12 by the department. The exemption under this section shall not be
13 granted more than once every twelve months. An applicant must file
14 every year to receive the exemption. If the department finds that the
15 applicant meets the requirements of this section the department shall
16 issue a check or warrant payable to the eligible person. The
17 department must determine eligibility under this section within four
18 weeks from the time an applicant files a claim for exemption under this
19 section. The remittance shall equal four hundred fifty dollars. If

1 the department finds that the applicant does not meet the requirements
2 of this section, the exemption shall be denied, but is subject to
3 appeal as follows:

4 (a) The person must first petition for a conference with the
5 department as provided in RCW 82.32.160.

6 (b) If the person receives a denial of a petition or unfavorable
7 notice of determination under (a) of this subsection, the person may
8 appeal to the board of tax appeals as provided under RCW 82.03.190.

9 (3) The department may adopt any rules necessary to properly
10 administer this section.

11 (4) For the purposes of this section, "eligible person" means a
12 resident of this state who has a combined disposable income, as defined
13 in RCW 84.36.383, that is less than one hundred fifty percent of the
14 federal poverty level as adjusted for household size and determined
15 annually by the federal department of health and human services.

16 **Sec. 2.** RCW 82.03.190 and 1998 c 54 s 2 are each amended to read
17 as follows:

18 Any person having received notice of a denial of a petition or a
19 notice of determination made under RCW 82.32.160, 82.32.170, 82.34.110,
20 (~~(or)~~) 82.49.060, or section 1 of this act may appeal by filing in
21 accordance with RCW 1.12.070 a notice of appeal with the board of tax
22 appeals within thirty days after the mailing of the notice of such
23 denial or determination. In the notice of appeal the taxpayer shall
24 set forth the amount of the tax which the taxpayer contends should be
25 reduced or refunded and the reasons for such reduction or refund, in
26 accordance with rules of practice and procedure prescribed by the
27 board. However, if the notice of appeal relates to an application made
28 to the department under chapter 82.34 RCW, the taxpayer shall set forth
29 the amount to which the taxpayer claims the credit or exemption should
30 apply, and the grounds for such contention, in accordance with rules of
31 practice and procedure prescribed by the board. The board shall
32 transmit a copy of the notice of appeal to the department and all other
33 named parties within thirty days of its receipt by the board. If the
34 taxpayer intends that the hearing before the board be held pursuant to
35 the administrative procedure act (chapter 34.05 RCW), the notice of
36 appeal shall also so state. In the event that the notice of appeal
37 does not so state, the department may, within thirty days from the date

1 of its receipt of the notice of appeal, file with the board notice of
2 its intention that the hearing be held pursuant to the administrative
3 procedure act.

4 **Sec. 3.** RCW 82.32.160 and 1989 c 378 s 22 are each amended to read
5 as follows:

6 (1) Any person having been issued a notice of additional taxes,
7 delinquent taxes, interest, or penalties assessed by the department,
8 may within thirty days after the issuance of the original notice of the
9 amount thereof or within the period covered by any extension of the due
10 date thereof granted by the department petition the department in
11 writing for a correction of the amount of the assessment, and a
12 conference for examination and review of the assessment. The petition
13 shall set forth the reasons why the correction should be granted and
14 the amount of the tax, interest, or penalties, which the petitioner
15 believes to be due. The department shall promptly consider the
16 petition and may grant or deny it. If denied, the petitioner shall be
17 notified by mail thereof forthwith. If a conference is granted, the
18 department shall fix the time and place therefor and notify the
19 petitioner thereof by mail. After the conference the department may
20 make such determination as may appear to it to be just and lawful and
21 shall mail a copy of its determination to the petitioner. If no such
22 petition is filed within the thirty-day period the assessment covered
23 by the notice shall become final.

24 (2) The procedures provided for (~~herein~~) in subsection (1) of
25 this section shall apply also to:

26 (a) A notice denying, in whole or in part, an application for a
27 pollution control tax exemption and credit certificate, with such
28 modifications to such procedures established by departmental rules and
29 regulations as may be necessary to accommodate a claim for exemption or
30 credit;

31 (b) A determination that an applicant is not eligible for the
32 remittance under section 1 of this act.

33 NEW SECTION. **Sec. 4.** This act takes effect January 1, 2006.

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