

SHB 3283 - S COMM AMD
By Committee on Ways & Means

ADOPTED 03/05/2008

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.32 RCW
4 to read as follows:

5 (1) Subject to the requirements in subsections (2) through (4) of
6 this section, the department shall waive or cancel interest and
7 penalties imposed under this chapter if the interest and penalties are:

8 (a) Imposed during any period of armed conflict; and

9 (b) Imposed on a taxpayer where a majority owner of the taxpayer is
10 an individual who is on active duty in the military, and the individual
11 is participating in a conflict and assigned to a duty station outside
12 the territorial boundaries of the United States.

13 (2) To receive a waiver or cancellation of interest and penalties
14 under this section, the taxpayer must submit to the department a copy
15 of the individual's deployment orders for deployment outside the
16 territorial boundaries of the United States.

17 (3) The department may not waive or cancel interest and penalties
18 under this section if the gross income of the business exceeded one
19 million dollars in the calendar year prior to the individual's initial
20 deployment outside the United States for the armed conflict. The
21 department may not waive or cancel interest and penalties under this
22 section for a taxpayer for more than twenty-four months.

23 (4) During any period of armed conflict, for any notice sent to a
24 taxpayer that requires a payment of interest, penalties, or both, the
25 notice must clearly indicate on or in the notice that interest and
26 penalties may be waived under this section for qualifying taxpayers. "

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1 On page 1, line 2 of the title, after "taxes;" strike the remainder
2 of the title and insert "and adding a new section to chapter 82.32
3 RCW."

EFFECT: Requires DOR to clearly indicate on notices sent to taxpayers that qualifying taxpayers may have interest and penalties waived. Requires taxpayers to submit a copy of the majority owner's deployment orders to qualify for waiver. Makes terminology consistent as well as making other nonsubstantive, technical changes.

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