
HOUSE BILL 1213

State of Washington 60th Legislature 2007 Regular Session

By Representatives McDonald and Bailey

Read first time 01/15/2007. Referred to Committee on Finance.

1 AN ACT Relating to a sales tax remittance for certain qualifying
2 individuals; amending RCW 82.03.190 and 82.32.160; adding a new section
3 to chapter 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 an annual sales tax exemption
8 from the state sales tax in the form of a remittance in accordance with
9 the 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 may not be granted
13 more than once every calendar year. An applicant must file an
14 application every year to receive the exemption. If the department
15 finds that the applicant meets the requirements of this section the
16 department shall issue a check or warrant payable to the eligible
17 person. The department must determine eligibility under this section
18 within four weeks from the time an applicant files a claim for
19 exemption under this section. The remittance shall equal four hundred

1 fifty dollars. If the department finds that the applicant does not
2 meet the requirements of this section, the exemption shall be denied,
3 but is subject to 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 exemption authorized under this section is not available to
10 an eligible person if another person residing at the same residence of
11 the eligible person has received an exemption under this section for
12 the same calendar year.

13 (4) The department shall adjust the amount of the exemption under
14 this section by inflation beginning on January 1, 2009, and every
15 January 1st thereafter. "Inflation" means the percentage change in the
16 consumer price index for the United States, western region, for each
17 fiscal year as published by the federal bureau of labor statistics.

18 (5) The department may adopt any rules necessary to properly
19 administer this section.

20 (6) For the purposes of this section, "eligible person" means a
21 person who: (a) Is a resident of this state; (b) has a combined
22 disposable income, as defined in RCW 84.36.383 that is less than
23 thirty-five thousand dollars; and (c) is at least sixty-five years old
24 in the year in which a claim for exemption is first filed under this
25 section.

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

28 Any person having received notice of a denial of a petition or a
29 notice of determination made under RCW 82.32.160, 82.32.170, 82.34.110,
30 (~~(or)~~) 82.49.060, or section 1 of this act may appeal by filing in
31 accordance with RCW 1.12.070 a notice of appeal with the board of tax
32 appeals within thirty days after the mailing of the notice of such
33 denial or determination. In the notice of appeal the taxpayer shall
34 set forth the amount of the tax which the taxpayer contends should be
35 reduced or refunded and the reasons for such reduction or refund, in
36 accordance with rules of practice and procedure prescribed by the
37 board. However, if the notice of appeal relates to an application made

1 to the department under chapter 82.34 RCW, the taxpayer shall set forth
2 the amount to which the taxpayer claims the credit or exemption should
3 apply, and the grounds for such contention, in accordance with rules of
4 practice and procedure prescribed by the board. The board shall
5 transmit a copy of the notice of appeal to the department and all other
6 named parties within thirty days of its receipt by the board. If the
7 taxpayer intends that the hearing before the board be held pursuant to
8 the administrative procedure act (chapter 34.05 RCW), the notice of
9 appeal shall also so state. In the event that the notice of appeal
10 does not so state, the department may, within thirty days from the date
11 of its receipt of the notice of appeal, file with the board notice of
12 its intention that the hearing be held pursuant to the administrative
13 procedure act.

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

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

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

36 (a) A notice denying, in whole or in part, an application for a
37 pollution control tax exemption and credit certificate, with such

1 modifications to such procedures established by departmental rules and
2 regulations as may be necessary to accommodate a claim for exemption or
3 credit;

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

6 NEW SECTION. **Sec. 4.** This act takes effect January 1, 2008.

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