

SB 6169 - DIGEST

(SUBSTITUTED FOR - SEE 1ST SUB)

Authorizes the department of revenue: (1) If it has issued a warrant under RCW 82.32.210 for the collection of unpaid taxes from a limited liability business entity and that business entity has been terminated, dissolved, or abandoned, or is insolvent, to pursue collection of the entity's unpaid taxes, including penalties and interest on those taxes, against any or all of the responsible individuals; and

(2) To issue a notice and order to withhold and deliver to any financial institution in the form of a listing of all or a portion of the unsatisfied tax warrants filed under chapter 82.32 RCW with the clerk of the superior court of a county of the state, except tax warrants subject to a payment agreement, which is not in default, between the department and the taxpayer.

Directs the department of revenue to: (1) Work with interested financial institutions to develop policies regarding the frequency of service under section 201(3) of the act and under what circumstances a notice and order to withhold and deliver will contain only a partial list of unsatisfied tax warrants eligible to be included in the notice; and

(2) Develop a policy regarding the information to be contained in a notice and order to withhold and deliver to ensure that financial institutions can accurately match their records with the names of tax debtors.