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HOUSE BILL 2360

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State of Washington

63rd Legislature

2014 Regular Session

By Representatives Kochmar, Freeman, MacEwen, Parker, Dahlquist, and Fagan

Read first time 01/16/14. Referred to Committee on Labor & Workforce Development.

1 AN ACT Relating to payment requirements for court review of  
2 industrial insurance taxes, penalties, or interest; and amending RCW  
3 51.52.112.

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

5 **Sec. 1.** RCW 51.52.112 and 1986 c 9 s 19 are each amended to read  
6 as follows:

7 (1) All taxes, penalties, and interest shall be paid in full before  
8 any action may be instituted in any court to contest all or any part of  
9 such taxes, penalties, or interest unless the court determines that  
10 there would be an undue hardship to the employer. In the event an  
11 employer prevails in a court action, the employer shall be allowed  
12 interest on all taxes, penalties, and interest paid by the employer but  
13 determined by a final order of the court to not be due, from the date  
14 such taxes, penalties, and interest were paid. Interest shall be at  
15 the rate allowed by law as prejudgment interest.

16 (2) Subsection (1) of this section does not apply when the employer  
17 is appealing a decision and order affirming an order assessing taxes,  
18 penalties under RCW 51.48.030, and any interest assessed under RCW

1 51.48.210, in which the board reversed the proposed decision and order  
2 of the industrial appeals judge.

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