
SUBSTITUTE HOUSE BILL 1572

State of Washington

68th Legislature

2023 Regular Session

By House Civil Rights & Judiciary (originally sponsored by Representatives Springer and Orcutt)

READ FIRST TIME 02/14/23.

1 AN ACT Relating to venue for actions for the recovery of taxes;
2 amending RCW 84.68.050; creating new sections; and declaring an
3 emergency.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that, in *Hardel Mut.*
6 *Plywood Corp. v. Lewis Cty.*, 200 Wn.2d 199 (2022), the state supreme
7 court held that RCW 36.01.050 did not apply to tax refund lawsuits
8 against counties despite the legislature's intent that it apply to
9 "all actions against any county." Therefore, the legislature finds it
10 necessary to reaffirm the legislature's intent to provide all
11 plaintiffs with actions against counties access to a neutral forum by
12 clarifying that RCW 84.68.050 and 36.01.050 both apply to allow
13 taxpayers a choice of venue in tax refund lawsuits. The legislature
14 intends to make this amendment retroactively and prospectively to
15 conform the venue provisions applying to tax refund lawsuits against
16 counties to the original intent of the legislature.

17 **Sec. 2.** RCW 84.68.050 and 1989 c 378 s 29 are each amended to
18 read as follows:

19 The action for the recovery of taxes so paid under protest shall
20 be brought in the superior court of the county wherein the tax was

1 collected or, for actions solely against one county, in any superior
2 court permitted under RCW 36.01.050, or in any federal court of
3 competent jurisdiction: PROVIDED, That where the property against
4 which the tax is levied consists of the operating property of a
5 railroad company, telegraph company or other public service company
6 whose operating property is located in more than one county and is
7 assessed as a unit by any state board or state officer or officers,
8 the complaining taxpayer may institute such action in the superior
9 court of any one of the counties in which such tax is payable, or in
10 any federal court of competent jurisdiction, and may join as parties
11 defendant in said action all of the counties to which the tax or
12 taxes levied upon such operating property were paid or are payable,
13 and may recover in one action from each of the county defendants the
14 amount of the tax, or any portion thereof, so paid under protest, and
15 adjudged to have been unlawfully collected, together with interest
16 thereon at the rate specified in RCW 84.69.100 from date of payment,
17 and costs of suit.

18 NEW SECTION. **Sec. 3.** The purpose of this act is curative and
19 remedial, and it applies retroactively and prospectively to all
20 actions filed under RCW 84.68.050, regardless of when they were
21 filed. Any change in venue as a result of *Hardel Mut. Plywood Corp.*
22 *v. Lewis Cty.*, 200 Wn.2d 199 (2022) may be reversed at the motion of
23 the plaintiff.

24 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
25 preservation of the public peace, health, or safety, or support of
26 the state government and its existing public institutions, and takes
27 effect immediately.

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