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HOUSE BILL 1572

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State of Washington

68th Legislature

2023 Regular Session

By Representatives Springer and Orcutt

Read first time 01/25/23. Referred to Committee on Civil Rights & Judiciary.

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

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

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

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

18 The action for the recovery of taxes so paid under protest shall  
19 be brought in the superior court of the county wherein the tax was  
20 collected or, for actions against a county, in any superior court

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

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

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