
HOUSE BILL 1376

State of Washington 69th Legislature 2025 Regular Session

By Representatives Orcutt, Klicker, Jacobsen, Ley, and Barkis

Read first time 01/17/25. Referred to Committee on Finance.

1 AN ACT Relating to the prepayment of capital gains taxes six
2 months prior to the due date; and adding a new section to chapter
3 82.87 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.87
6 RCW to read as follows:

7 (1) A taxpayer owing tax under this chapter for a taxable year
8 may submit payment of the tax beginning six months before the due
9 date for filing and payment for that taxable year. Payments must
10 still be in the manner and form prescribed by the department.

11 (2) Interest may not be assessed for the time period before the
12 due date if the department determines that the taxpayer overpaid the
13 taxes owed for that taxable year and is entitled to a remittance.

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