

RCW 19.02.085 Licensing fees—Business license delinquency fee—

Rate—Disposition. (1) To encourage timely renewal by applicants, a business license delinquency fee is imposed on licensees who fail to renew by the business license expiration date. The business license delinquency fee must be the lesser of \$150 or 50 percent of a base comprised of the licensee's renewal fee minus corporate licensing taxes, corporation annual report fee, and any interest fees or penalties charged for late taxes or corporate renewals. The business license delinquency fee must be added to the renewal fee and paid by the licensee before a business license is renewed. The delinquency fee must be deposited in the business license account.

(2) The department must waive or cancel the business license delinquency fee imposed in subsection (1) of this section only if:

(a) The department determines that the licensee failed to renew a license by the business license expiration date due to an undisputable error or failure by the department; or

(b) The licensee requests the waiver and has timely renewed all business licenses and paid the applicable business license fees for a period of 24 months immediately preceding the period covered by the renewal application for which the waiver is being requested.

(c) For purposes of this subsection, an error or failure is undisputable if the department is satisfied, beyond any doubt, that the error or failure occurred. [2023 c 258 s 1; 2020 c 139 s 3; 2013 c 144 s 22; 1992 c 107 s 5; 1989 c 170 s 1; 1982 c 182 s 9.]

Effective dates—1992 c 107: See note following RCW 19.02.020.