
SENATE BILL 5784

State of Washington

64th Legislature

2015 Regular Session

By Senator Rivers

Read first time 02/02/15. Referred to Committee on Ways & Means.

1 AN ACT Relating to estate tax interest waivers; and amending RCW
2 83.100.070.

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

4 **Sec. 1.** RCW 83.100.070 and 2005 c 516 s 7 are each amended to
5 read as follows:

6 (1) For periods before January 2, 1997, any tax due under this
7 chapter (~~which~~) that is not paid by the due date under RCW
8 83.100.060(1) (~~shall~~) must bear interest at the rate of twelve
9 percent per annum from the date the tax is due until the date of
10 payment.

11 (2)(a) Interest imposed under this section for periods after
12 January 1, 1997, (~~shall~~) must be computed at the rate as computed
13 under RCW 82.32.050(2). The rate so computed (~~shall~~) must be
14 adjusted on the first day of January of each year.

15 (b) The department must waive interest accruing for the period
16 beginning October 18, 2012, through October 2, 2014, on the amount of
17 unpaid tax due under this chapter on the value of property included
18 in the decedent's gross estate under section 2044 of the internal
19 revenue code if the decedent's interest in such property was acquired
20 before May 17, 2005. This subsection does not authorize the refunding
21 of interest paid before the effective date of this section.

1 (3)(a) If the Washington return is not filed when due under RCW
2 83.100.050 and the person required to file the Washington return
3 under RCW 83.100.050 voluntarily files the Washington return with the
4 department before the department notifies the person in writing that
5 the department has determined that the person has not filed a
6 Washington return, no penalty is imposed on the person required to
7 file the Washington return.

8 (b) If the Washington return is not filed when due under RCW
9 83.100.050 and the person required to file the Washington return
10 under RCW 83.100.050 does not file a return with the department
11 before the department notifies the person in writing that the
12 department has determined that the person has not filed a Washington
13 return, the person required to file the Washington return (~~shall~~)
14 must pay, in addition to interest, a penalty equal to five percent of
15 the tax due for each month after the date the return is due until
16 filed. However, in no instance may the penalty exceed the lesser of
17 twenty-five percent of the tax due or one thousand five hundred
18 dollars.

19 (c) If the department finds that a return due under this chapter
20 has not been filed by the due date, and the delinquency was the
21 result of circumstances beyond the control of the responsible person,
22 the department (~~shall~~) must waive or cancel any penalties imposed
23 under this chapter with respect to the filing of such a tax return.
24 The department (~~shall~~) must adopt rules for the waiver or
25 cancellation of the penalties imposed by this section.

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