

**RCW 11.08.160 Department of revenue—Jurisdiction—Duties.** The department of revenue of this state shall have supervision of and jurisdiction over escheat property and may institute and prosecute any proceedings, including any proceeding under chapter 11.62 RCW, deemed necessary or proper in the handling of such property, and it shall be the duty of the department of revenue to protect and conserve escheat property for the benefit of the permanent common school fund of the state until such property or the proceeds thereof have been forwarded to the state treasurer or the department of natural resources as hereinafter provided. [1988 c 128 s 1; 1988 c 64 s 23; 1975 1st ex.s. c 278 s 1; 1965 c 145 s 11.08.160. Prior: 1955 c 254 s 4.]

**Reviser's note:** This section was amended by 1988 c 64 s 23 and by 1988 c 128 s 1, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Severability—1975 1st ex.s. c 278:** "If any provision of this 1975 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1975 1st ex.s. c 278 s 215.]

**Construction—1975 1st ex.s. c 278:** "The legislature hereby reaffirms its singular intent under this amendatory act to change the designation of the state tax commission to the department of revenue or the board of tax appeals, as the case may be, and to make explicit its intent that no rights, duties, obligations or benefits, of whatsoever kind, are to be construed as changed as a result of the enactment hereof." [1975 1st ex.s. c 278 s 217.]