

**RCW 46.87.150 Overpayment, underpayment—Refund, additional amount owed.** If a person pays a fee or tax that amounts to an overpayment of ten dollars or more, the person is entitled to a refund of the entire amount of the overpayment, regardless of whether or not a refund has been requested. This subsection does not preclude a person from applying for a refund of an overpayment if the overpayment is less than ten dollars. If the department or its agents fail to assess and collect the full amount of fees or taxes owed, which underpayment is ten dollars or more, the department must collect the additional amount owed. [2015 c 228 s 15; 1996 c 91 s 1; 1987 c 244 s 28.]

**Effective date—2015 c 228:** See note following RCW 46.87.010.

**Effective date—1996 c 91:** "This act takes effect July 1, 1996."  
[1996 c 91 s 5.]

**Effective dates—1987 c 244:** See note following RCW 46.87.010.