

RCW 82.44.065 Appeal of valuation. If the department determines a value for a vehicle equivalent to a manufacturer's base suggested retail price or the value of a truck or trailer under RCW 82.44.035, any person who pays a locally imposed tax for that vehicle may appeal the valuation to the department under chapter 34.05 RCW. If the taxpayer is successful on appeal, the department shall refund the excess tax in the manner provided in RCW 82.44.120. [2010 c 161 s 912; (2020 c 1 s 9 repealed by 2024 c 232 s 7); 2006 c 318 s 5; 1990 c 42 s 305.]

Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161: See notes following RCW 46.04.013.

Purpose—Effective dates—Application—Implementation—1990 c 42: See notes following RCW 46.68.090.