

RCW 82.44.120 Claims for refunds. (1) Refunds of locally imposed motor vehicle excise taxes must be handled in the same manner and under the same terms and conditions as provided in RCW 46.68.010.

(2) A claim for a refund may be made by a person who:

(a) Is not seeking a full refund; and

(b) Believes the amount of the locally imposed motor vehicle excise tax paid was incorrect or too much.

(3) When a claim for a refund is made as provided in subsection (2) of this section, the department shall:

(a) Determine the amount of the locally imposed motor vehicle excise tax that had been greater than the amount actually due, if any; and

(b) Certify to the state treasurer the amount of the partial refund due.

(4) Before a local government subject to this chapter may impose a motor vehicle excise tax, the local government shall contract with the department for reimbursement for any refunds paid to a person by the treasurer. [2010 c 161 s 915; 2006 c 318 s 8; 2003 c 53 s 403; 1993 c 307 s 3; 1990 c 42 s 307; 1989 c 68 s 2; 1983 c 26 s 3; 1979 c 120 s 2; 1975 1st ex.s. c 278 s 95; 1974 ex.s. c 54 s 4; 1967 c 121 s 2; 1963 c 199 s 5; 1961 c 15 s 82.44.120. Prior: 1949 c 196 s 18; 1945 c 152 s 3; 1943 c 144 s 11; Rem. Supp. 1949 s 6312-125.]

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.

Intent—Effective date—2003 c 53: See notes following RCW 2.48.180.

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

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Severability—Effective dates—1974 ex.s. c 54: See notes following RCW 82.48.080.