

RCW 82.48.090 Refund of excessive tax payment and interest. In case a claim is made by any person that the person has paid an erroneously excessive amount of excise tax under this chapter, the person may apply to the department of transportation for a refund of the claimed excessive amount together with interest at the rate specified in RCW 82.32.060. The department of transportation shall review such application, and if it determines that an excess amount of tax has actually been paid by the taxpayer, such excess amount and interest at the rate specified in RCW 82.32.060 shall be refunded to the taxpayer by means of a voucher approved by the department of transportation and by the issuance of a state warrant drawn upon and payable from such funds as the legislature may provide for that purpose. No refund shall be allowed, however, unless application for the refund is filed with the department of transportation within ninety days after the claimed excessive excise tax was paid and the amount of the overpayment exceeds five dollars. [1992 c 154 s 2; 1989 c 378 s 25; 1987 c 220 s 9; 1985 c 414 s 5; 1975 1st ex.s. c 278 s 96; 1961 c 15 s 82.48.090. Prior: 1949 c 49 s 9; Rem. Supp. 1949 s 11219-41.]

Effective date—1992 c 154: See note following RCW 82.48.020.

Severability—1987 c 220: See note following RCW 47.68.230.

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