

**RCW 84.56.440 Ships and vessels—Collection of fees and taxes—
Delinquent fees and taxes—Extensions during state of emergency—
Withholding decal for failure to pay taxes or fees.**

(1) The department of revenue shall collect the derelict vessel removal fee imposed under RCW 79.100.180 and all ad valorem taxes upon ships and vessels listed with the department in accordance with RCW 84.40.065, and all applicable interest and penalties on such taxes and fees. The taxes and derelict vessel removal fee shall be due and payable to the department on or before the thirtieth day of April and shall be delinquent after that date.

(2) If payment of the tax, derelict vessel removal fee, or both, is not received by the department by the due date, there shall be imposed a penalty of five percent of the amount of the unpaid tax and fee; and if the tax and fee are not received within thirty days after the due date, there shall be imposed a total penalty of ten percent of the amount of the unpaid tax and fee; and if the tax and fee are not received within sixty days after the due date, there shall be imposed a total penalty of twenty percent of the amount of the unpaid tax and fee. No penalty so added shall be less than five dollars.

(3) Delinquent taxes under this section are subject to interest at the rate set forth in RCW 82.32.050 from the date of delinquency until paid. Delinquent derelict vessel removal fees are also subject to interest at the same rate and in the same manner as provided for delinquent taxes under RCW 82.32.050. Interest or penalties collected on delinquent taxes and derelict vessel removal fees under this section shall be paid by the department into the general fund of the state treasury.

(4) If upon information obtained by the department it appears that any ship or vessel required to be listed according to the provisions of RCW 84.40.065 is not so listed, the department shall value the ship or vessel and assess against the owner of the vessel the taxes and derelict vessel removal fees found to be due and shall add thereto interest at the rate set forth in RCW 82.32.050 from the original due date of the tax and fee until the date of payment. The department shall notify the vessel owner by mail of the amount and the same shall become due and shall be paid by the vessel owner within thirty days of the date of the notice. If payment is not received by the department by the due date specified in the notice, the department shall add a penalty of ten percent of the tax and fee found due. A person who willfully gives a false listing or willfully fails to list a ship or vessel as required by RCW 84.40.065 shall be subject to the penalty imposed by RCW 84.40.130(2), which shall be assessed and collected by the department.

(5) Delinquent taxes and fees under this section, along with all penalties and interest thereon, shall be collected by the department according to the procedures set forth in chapter 82.32 RCW for the filing and execution of tax warrants, including the imposition of warrant interest. In the event a warrant is issued by the department for the collection of taxes, derelict vessel removal fees, or both, under this section, the department shall add a penalty of five percent of the amount of the delinquent tax and fee, but not less than ten dollars.

(6) During a state of emergency declared under RCW 43.06.010(12), the department, on its own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any

taxes and fees payable under this section as the department deems proper.

(7) The department of revenue must withhold the decals required under RCW 88.02.570(10) for failure to pay the state property tax or derelict vessel removal fee collectible under this section. [2014 c 195 s 403; 2008 c 181 s 511; 1993 c 33 s 6.]

Effective date—2014 c 195 ss 401-403: See note following RCW 79.100.180.

Findings—Intent—2014 c 195: See notes following RCW 79.100.170 and 79.100.180.

Part headings not law—2008 c 181: See note following RCW 43.06.220.

Effective date—1993 c 33: See note following RCW 82.49.060.