
SECOND SUBSTITUTE HOUSE BILL 1097

State of Washington

54th Legislature

1996 Regular Session

By House Committee on Law & Justice (originally sponsored by Representatives Sheahan, Appelwick and Padden)

Read first time 01/11/96.

1 AN ACT Relating to the waiver or cancellation of penalties for
2 certain estate tax returns; amending RCW 83.100.070; and providing an
3 effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 83.100.070 and 1988 c 64 s 8 are each amended to read
6 as follows:

7 (1) Any tax due under this chapter which is not paid by the due
8 date under RCW 83.100.060(1) shall bear interest at the rate of twelve
9 percent per annum from the date the tax is due until paid.

10 (2) If the Washington return is not filed when due under RCW
11 83.100.050, then the person required to file the federal return shall
12 pay, in addition to interest, a penalty equal to five percent of the
13 tax due for each month after the date the return is due until filed.
14 No penalty may exceed twenty-five percent of the tax due or ten
15 thousand dollars, whichever amount is lower. If the department finds
16 that a return due under this chapter has not been filed by the due
17 date, and the delinquency was the result of circumstances beyond the
18 control of the person required to file the federal return, the
19 department shall waive or cancel any penalties imposed under this

1 chapter with respect to the filing of such a tax return. The
2 department shall prescribe rules for the waiver or cancellation of the
3 penalties imposed by this section.

4 NEW SECTION. **Sec. 2.** This act shall take effect July 1, 1996.

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