

**RCW 36.95.110 Liability for delinquent tax and costs.** Any person owing the excise tax provided for under this chapter and who fails to pay the same within sixty days after the board or the county treasurer has sent the tax bill to him or her, shall be deemed to be delinquent. Such person shall be liable for all costs to the county or district attributable to collecting the tax but no such excise tax or costs, nor any judgment based thereon, shall be deemed to create a lien against real property. [2009 c 549 § 4159; 1981 c 52 § 3; 1971 ex.s. c 155 § 11.]