

RCW 63.29.193 Petition for review—Denied application for refund or return. (Effective until January 1, 2023.) Any person having been issued an assessment by the department, or a denial of an application for a refund or return of property, under the provisions of this chapter is entitled to a review by the department conducted in accordance with the provisions of RCW 34.05.410 through 34.05.494, subject to judicial review under RCW 34.05.510 through 34.05.598. A petition for review under this section is timely if received in writing by the department before the due date of the assessment, including any extension of the due date granted by the department, or in the case of a refund or return application, thirty days after the department rejects the application in writing, regardless of any subsequent action by the department to reconsider its initial decision. The period for filing a petition for review under this section may be extended as provided in a rule adopted by the department under chapter 34.05 RCW or upon a written agreement signed by the holder and the department. [2015 3rd sp.s. c 6 § 2111.]

Effective dates—2015 3rd sp.s. c 6: See note following RCW 82.04.4266.