

**RCW 63.29.340 Interest and penalties. (Effective until January 1, 2023.)** (1) A person who fails to pay or deliver property when due is required to pay to the department interest at the rate as computed under RCW 82.32.050(2) from the date the property should have been paid or delivered until the property is paid or delivered. However, the department must waive or cancel interest imposed under this subsection if:

(a) The department finds that the failure to pay or deliver the property within the time prescribed by this chapter was the result of circumstances beyond the person's control sufficient for waiver or cancellation of interest under RCW 82.32.105;

(b) The failure to timely pay or deliver the property within the time prescribed by this chapter was the direct result of written instructions given to the person by the department; or

(c) The extension of a due date for payment or delivery under an assessment issued by the department was not at the person's request and was for the sole convenience of the department.

(2) If a person fails to file any report or to pay or deliver any amounts or property when due under a report required under this chapter, there is assessed a penalty equal to ten percent of the amount unpaid and the value of any property not delivered.

(3) If an examination results in an assessment for amounts unpaid or property not delivered, there is assessed a penalty equal to ten percent of the amount unpaid and the value of any property not delivered.

(4) If a person fails to pay or deliver to the department by the due date any amounts or property due under an assessment issued by the department to the person, there is assessed an additional penalty of five percent of the amount unpaid and the value of any property not delivered.

(5) Penalties under subsections (2) through (4) of this section may be waived or canceled only if the department finds that the failure to pay or deliver within the time prescribed by this chapter was the result of circumstances beyond the person's control sufficient for waiver or cancellation of penalties under RCW 82.32.105.

(6) If a person willfully fails to file a report or to provide written notice to apparent owners as required under this chapter, the department may assess a civil penalty of one hundred dollars for each day the report is withheld or the notice is not sent, but not more than five thousand dollars.

(7) If a holder, having filed a report, failed to file the report electronically as required by RCW 63.29.170, or failed to pay electronically any amounts due under the report as required by RCW 63.29.190, the department must assess a penalty equal to five percent of the amount payable or deliverable under the report, unless the department grants the taxpayer relief from the electronic filing and payment requirements. Total penalties assessed under this subsection may not exceed five percent of the amount payable and value of property deliverable under the report.

(8) The penalties imposed in this section are cumulative. [2015 3rd sp.s. c 6 § 2108; 2011 c 96 § 45. Prior: 1996 c 149 § 11; 1996 c 45 § 4; 1983 c 179 § 34.]

**Contingent effective date—2015 3rd sp.s. c 6 § 2108:** "(1) Section 2108 of this act takes effect July 1, 2016, unless the department of revenue determines that it is unable to efficiently and

effectively implement any of the provisions of section 2108 of this act, in which case section 2108 of this act takes effect July 1, 2017.

(2) The department of revenue must provide written notice of the effective date of section 2108 of this act to the chief clerk of the house of representatives, the secretary of the senate, the office of the code reviser, and others as deemed appropriate by the department, as well as post notice of the effective date on its public website. The notice must be provided no later than June 1, 2016." [2015 3rd sp.s. c 6 § 2307.] The department of revenue could not efficiently and effectively implement the provisions of section 2108, chapter 6, Laws of 2015 3rd sp.s. by July 1, 2016; therefore, per the contingent effective date, section 2108, chapter 6, Laws of 2015 3rd sp.s. takes effect July 1, 2017.

**Application—2015 3rd sp.s. c 6 §§ 2101, 2102, 2106, 2108, and 2110:** See note following RCW 63.29.190.

**Findings—Intent—2011 c 96:** See note following RCW 9A.20.021.

**Findings—Intent—Effective date—1996 c 149:** See notes following RCW 82.32.050.