

RCW 82.44.065 Appeal of valuation. If the department determines a value for a vehicle equivalent to a manufacturer's base suggested retail price or the value of a truck or trailer under RCW 82.44.035, any person who pays a locally imposed tax for that vehicle may appeal the valuation to the department under chapter 34.05 RCW. If the taxpayer is successful on appeal, the department shall refund the excess tax in the manner provided in RCW 82.44.120. [2010 c 161 § 912; (2020 c 1 § 9 (Initiative Measure No. 976, approved November 5, 2019)); 2006 c 318 § 5; 1990 c 42 § 305.]

Reviser's note: This section was previously amended by Initiative Measure No. 976 (chapter 1, Laws of 2020). The Washington state supreme court ruled in *Garfield Cty. Transp. Auth. v. State*, No. 98320-8, 2020 Wash. LEXIS 592 (Oct. 15, 2020) that Initiative Measure No. 976 is in violation of Article II, section 19 of the state Constitution and is therefore void in its entirety. This section is published without the amendment contained in Initiative Measure No. 976.

Effective date—Intent—Legislation to reconcile chapter 161, Laws of 2010 and other amendments made during the 2010 legislative session—2010 c 161: See notes following RCW 46.04.013.

Purpose—Effective dates—Application—Implementation—1990 c 42: See notes following RCW 46.68.090.