

**WAC 230-05-132 Late filing of quarterly license reports or late payment of quarterly license fees—Penalties.** (1) Licensees who do not file their quarterly license reports and/or pay quarterly license fees by the end of the month following the end of each quarter are in violation of this chapter.

(2) The commission may, for good cause shown in writing, extend the time for making and filing any return, and may grant such reasonable additional time within which to make and file returns as it may deem proper.

(3) Licensees will be afforded one 30-day late filing and payment period after their quarterly license reports and quarterly license fees are due. However, a \$25 fee will be charged for each day a licensee fails to file a quarterly license report or pay quarterly license fees during the 30-day late filing and payment period.

(4) A licensee's failure to file quarterly license reports or pay quarterly license fees during the 30-day late filing and payment period could result in administrative action against their licenses.

(5) The commission may, for good cause shown in writing, reduce or waive late filing fees as it may deem proper.

(6) Licensees will be responsible for paying any outstanding license fees including, but not limited to, late fees and any additional costs associated with the collection of these fees before a license suspension is lifted or a new licensing application is approved.

[Statutory Authority: RCW 9.46.070. WSR 25-21-110, s 230-05-132, filed 10/20/25, effective 11/20/25; WSR 18-05-026, § 230-05-132, filed 2/9/18, effective 5/1/18.]