

**RCW 82.32.160 Correction of tax—Administrative procedure—**

**Conference—Determination by department.** Any person having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the department, may within thirty days after the issuance of the original notice of the amount thereof or within the period covered by any extension of the due date thereof granted by the department petition the department in writing for a correction of the amount of the assessment, and a conference for examination and review of the assessment. The petition shall set forth the reasons why the correction should be granted and the amount of the tax, interest, or penalties, which the petitioner believes to be due. The department shall promptly consider the petition and may grant or deny it. If denied, the petitioner shall be notified by mail, or electronically as provided in RCW 82.32.135, thereof forthwith. If a conference is granted, the department shall fix the time and place therefor and notify the petitioner thereof by mail or electronically as provided in RCW 82.32.135. After the conference the department may make such determination as may appear to it to be just and lawful and shall mail a copy of its determination to the petitioner, or provide a copy of its determination electronically as provided in RCW 82.32.135. If no such petition is filed within the thirty-day period the assessment covered by the notice shall become final.

The procedures provided for herein shall apply also to a notice denying, in whole or in part, an application for a pollution control tax exemption and credit certificate, with such modifications to such procedures established by departmental rules and regulations as may be necessary to accommodate a claim for exemption or credit. [2007 c 111 s 110; 1989 c 378 s 22; 1975 1st ex.s. c 158 s 4; 1967 ex.s. c 26 s 49; 1963 ex.s. c 28 s 8; 1961 c 15 s 82.32.160. Prior: 1939 c 225 s 29, part; 1935 c 180 s 199, part; RRS s 8370-199, part.]

**Part headings not law—2007 c 111:** See note following RCW 82.16.120.

**Effective date—1975 1st ex.s. c 158:** See note following RCW 82.34.050.

**Effective date—1967 ex.s. c 26:** See note following RCW 82.01.050.