

**RCW 82.24.280 Liability from tax increase—Interest and penalties on unpaid tax—Administration.** (1) Any additional tax liability arising from a tax rate increase under this chapter shall be paid, along with reports and returns prescribed by the department, on or before the last day of the month in which the increase becomes effective.

(2) If not paid by the due date, interest shall apply to any unpaid tax. Interest shall be calculated at the rate as computed under RCW 82.32.050(2) from the date the tax became due until the date of payment.

(3) If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer such additional amount found to be due. The department shall notify the taxpayer by mail, or electronically as provided in RCW 82.32.135, of the additional amount due, including any applicable penalties and interest. The taxpayer shall pay the additional amount within thirty days from the date of the notice, or within such further time as the department may provide.

(4) All of chapter 82.32 RCW applies to tax rate increases except: RCW 82.32.050(1) and 82.32.270. [2007 c 111 s 104; 1996 c 149 s 10; 1995 c 278 s 13.]

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

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

**Effective date—1995 c 278:** See note following RCW 82.24.010.