

**RCW 82.32.120 Oaths and acknowledgments.** All officers empowered by law to administer oaths, the director of the department of revenue, and such officers as he or she may designate shall have the power to administer an oath to any person or to take the acknowledgment of any person with respect to any return or report required by law or the rules and regulations of the department of revenue. [2013 c 23 s 323; 1975 1st ex.s. c 278 s 80; 1961 c 15 s 82.32.120. Prior: 1935 c 180 s 195; RRS s 8370-195.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.