

**RCW 82.45.150 Applicability of general administrative provisions—Departmental rules, scope—Real estate excise tax affidavit form**

**Departmental audit.** All of chapter 82.32 RCW, except RCW 82.32.030, 82.32.050, 82.32.140, 82.32.270, and \*82.32.090 (1) and (10), applies to the tax imposed by this chapter, in addition to any other provisions of law for the payment and enforcement of the tax imposed by this chapter. The department of revenue must by rule provide for the effective administration of this chapter. The rules must prescribe and furnish a real estate excise tax affidavit form verified by both the seller and the buyer, or agents of each, to be used by each county, or the department, as the case may be, in the collection of the tax imposed by this chapter, except that an affidavit given in connection with grant of an easement or right-of-way to a gas, electrical, or telecommunications company, as defined in RCW 80.04.010, or to a public utility district or cooperative that distributes electricity, need be verified only on behalf of the company, district, or cooperative and except that a transfer on death deed need be verified only on behalf of the transferor. The department of revenue must annually conduct audits of transactions and affidavits filed under this chapter. [2014 c 97 s 307; 2014 c 58 s 26; 1996 c 149 s 6; 1994 c 137 s 1; 1993 sp.s. c 25 s 509; 1981 c 167 s 1; 1980 c 154 s 5.]

**Reviser's note:** \*(1) RCW 82.32.090 was amended by 2025 c 409 s 14, changing subsection (10) to subsection (11).

(2) This section was amended by 2014 c 58 s 26 and by 2014 c 97 s 307, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Uniformity of application and construction—Relation to electronic signatures in global and national commerce act—2014 c 58:** See RCW 64.80.903 and 64.80.904.

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

**Severability—Effective dates—Part headings, captions not law—1993 sp.s. c 25:** See notes following RCW 82.04.230.

**Findings—1993 sp.s. c 25:** See note following RCW 82.45.010.

**Effective date—1981 c 167:** "This act shall take effect September 1, 1981." [1981 c 167 s 4.]

**Purpose—Effective dates—Savings—Disposition of certain funds—Severability—1980 c 154:** See notes following chapter digest.

*Audits, assessments, and refunds:* See note following chapter digest.