

## CHAPTER 154.

[H. B. 249.]

## LIMITATIONS ON TAX REFUNDS.

AN ACT relating to revenue and taxation; limiting the time within which petitions for the refund of taxes claimed to be erroneous or excessive may be filed with the County Assessor or otherwise; amending section 5, chapter 16, Laws of 1939.

*Be it enacted by the Legislature of the State of Washington:*

Amend-  
ments.

SECTION 1. That section 5, chapter 16, Laws of 1939 (section 11241-5 of Remington's Revised Statutes) be amended to read as follows:

Limitation  
of action.

Section 5. No petition for cancellation or reduction of assessment or correction of tax-rolls and the refund of taxes based thereon under this act shall be considered if the amount of claimed erroneous or excess tax for any year involved in such petition exceeds the sum of \$200 and after December 31, 1941, no such petition shall be considered unless filed within three years after the year in which the challenged tax became payable or purported to become payable.

Passed the House February 21, 1941.

Passed the Senate March 12, 1941.

Approved by the Governor March 21, 1941.