JAY INSLEE
Governor

STATE OF WASHINGTON
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**PROCLAMATION BY THE GOVERNOR**
**AMENDING PROCLAMATION 20-05**

**20-20**
**Department of Revenue – Interest, Fees, Penalties, Due Dates**

**WHEREAS**, on February 29, 2020, I issued Proclamation 20-05, proclaiming a State of Emergency for all counties throughout the state of Washington as a result of the coronavirus disease 2019 (COVID-19) outbreak in the United States and confirmed person-to-person spread of COVID-19 in Washington State; and

**WHEREAS,** as a result of the continued worldwide spread of COVID-19, its significant progression in Washington State, and the high risk it poses to our most vulnerable populations, I have subsequently issued amendatory Proclamations 20-06, 20-07, 20-08 20-09, 20-10, 20-11, 20-12, 20-13, 20-14, 20-15, 20-16, 20-17, 20-18, and 20-19, exercising my emergency powers under RCW 43.06.220 by prohibiting certain activities and waiving and suspending specified laws and regulations; and

**WHEREAS,** the COVID-19 disease, caused by a virus that spreads easily from person to person which may result in serious illness or death and has been classified by the World Health Organization as a worldwide pandemic, has broadly spread throughout Washington State, significantly increasing the threat of serious associated health risks statewide; and

**WHEREAS,** the COVID-19 pandemic is expected to cause a sustained global economic slowdown, which is anticipated to cause an economic downturn in Washington State resulting in layoffs and reduced work hours for a significant percentage of our workforce and reductions in business activity impacting our commercial sectors that support our State's economic vitality, including severe impacts to a large number of small businesses that make Washington State's economy thrive; and

**WHEREAS**, as a result of the global COVID-19 pandemic, certain Washington businesses and taxpayers are suffering significant economic hardship, and in some cases their financial resources are becoming limited; and

**WHEREAS**, the Washington State Department of Revenue is responsible for enforcing certain tax and licensing provisions applicable to businesses and taxpayers that are being adversely impacted by the COVID-19 pandemic; and

**WHEREAS,** the worldwide COVID-19 pandemic and its progression in Washington State continues to threaten the life and health of our people as well as the economy of Washington State, and remains a public disaster affecting life, health, property or the public peace; and

**WHEREAS**, the Washington State Department of Health (DOH) continues to maintain a Public Health Incident Management Team in coordination with the State Emergency Operations Center and other supporting state agencies to manage the public health aspects of the incident; and

**WHEREAS**, the Washington State Military Department Emergency Management Division, through the State Emergency Operations Center, continues coordinating resources across state government to support the DOH and local health officials in alleviating the impacts to people, property, and infrastructure, and continues coordinating with the DOH in assessing the impacts and long-term effects of the incident on Washington State and its people.

**NOW, THEREFORE**, I, Jay Inslee, Governor of the state of Washington, as a result of the above-noted situation, and under Chapters 38.08, 38.52 and 43.06 RCW, do hereby proclaim that a State of Emergency continues to exist in all Washington State counties, that Proclamation 20-05 and all amendments thereto remain in effect, and that Proclamation 20-05 is amended to waive or suspend specified statutes that prevent, hinder or delay necessary action in coping with impacts to taxpayers resulting from the COVID-19 State of Emergency and to prohibit certain activities impacting taxpayers to help preserve and maintain life, health, property or the public peace.

I again direct that the plans and procedures of the Washington State Comprehensive Emergency Management Plan be implemented throughout state government. State agencies and departments are directed to continue utilizing state resources and doing everything reasonably possible to support implementation of the Washington State Comprehensive Emergency Management Plan and to assist affected political subdivisions in an effort to respond to and recover from the COVID-19 pandemic.

I continue to order into active state service the organized militia of Washington State to include the National Guard and the State Guard, or such part thereof as may be necessary in the opinion of The Adjutant General to address the circumstances described above, to perform such duties as directed by competent authority of the Washington State Military Department in addressing the outbreak. Additionally, I continue to direct the DOH, the Washington State Military Department Emergency Management Division, and other agencies to identify and provide appropriate personnel for conducting necessary and ongoing incident related assessments.

**FURTHERMORE,** based on the above situation and under the provisions of RCW 43.06.220(2)(e), I hereby waive and suspend following statutory obligation and limitation concerning the application of tax penalties relating to collection of taxes until midnight on April 17, 2020:

RCW 84.36.825 (late filing penalty provisions only).

**FURTHERMORE,** based on the above situation and under the provisions of RCW 43.06.220(2)(g), I also find that strict compliance with the following statutory obligations or limitations will prevent, hinder or delay action in providing relief to businesses licensed under Chapter 19.02 RCW from certain statutorily imposed business licensing renewal and penalty provisions, which relief is necessary for coping with the COVID-19 State of Emergency under Proclamation 20-05, and that the specific provisions of each statute listed below addressing the renewal of business licenses and

imposition of penalties for late renewals are hereby waived and suspended until midnight on April 17, 2020:

RCW 19.02.085 (late filing penalty provisions only).

**FURTHERMORE,** based on the above situation and under the provisions of RCW 43.06.220(2)(g), I also find that strict compliance with the following statutory obligations or limitations will prevent, hinder or delay action in providing relief to taxpayers from certain statutorily imposed interest provisions, which relief is necessary for coping with the COVID-19 State of Emergency under Proclamation 20-05, and that the specific provisions of each statute listed below addressing the accrual and imposition of interest are hereby waived and suspended until midnight on April 17, 2020:

1. RCW 82.04.44525(6),
2. RCW 82.04.448(4),
3. RCW 82.24.120(1) and (2),
4. RCW 82.24.180(2),
5. RCW 82.24.280(1), (2) and (3),
6. RCW 82.25.110(4),
7. RCW 82.32.050(1),
8. RCW 82.32.033(5),
9. RCW 82.32.190(1),
10. RCW 82.32.200(1),
11. RCW 82.32.210(1),
12. RCW 82.32.537(2),
13. RCW 82.32.580(6),
14. RCW 82.45.100(1), (2), (3), and (4),
15. RCW 82.62.050(3),
16. RCW 82.63.045,
17. RCW 82.74.050,
18. RCW 82.75.040,
19. RCW 82.82.040, and
20. RCW 54.28.060.

**FURTHERMORE,** based on the above situation and under the provisions of RCW 43.06.220(1)(h), to help preserve and maintain life, health, property or the public peace, I hereby prohibit the following activities from being conducted by the Department of Revenue until midnight on April 17, 2020:

1. Enforcement of the statutory provisions waived above under RCW 43.06.220(2)(e), from February 29, 2020, until the termination of this Proclamation; and
2. Enforcement of the statutory provisions waived above under RCW 43.06.220(2)(g), from February 29, 2020, until the termination of this Proclamation.

This Proclamation shall not be construed as granting or authorizing any refunds under the waivers or prohibitions herein.

This Proclamation shall not be construed to allow refunds for interest or penalties that were paid between February 29, 2020, and the effective date of this Proclamation, March 18, 2020.

Signed and sealed with the official seal of the state of Washington on this 18th day of March, A.D., Two Thousand and Twenty at Olympia, Washington.

By:

/s/
Jay Inslee, Governor

BY THE GOVERNOR:

/s/
Secretary of State